

WEBSTER PARISH POLICE JURY
Minden, Louisiana
GENERAL FUND

STATEMENT OF EXPENDITURES -
BUDGET (CASH BASIS) AND ACTUAL
Year Ended December 31, 1994

	Budget	Actual	Adjustment to Budgetary Basis (See Note 1)	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
General Government:					
Legislative -					
Per Diem	\$ 87,600	87,600	-	87,600	-
Travel	8,300	5,477	-	5,477	2,823
Publications	3,600	3,507	35	3,542	58
Association dues	7,150	25	7,115	7,140	10
Other	5,200	5,959	-	5,959	(759)
Total Legislative	\$111,850	102,568	7,150	109,718	2,132
Judicial -					
Salaries	\$ 56,400	62,200	-	62,200	(5,800)
Jurors and Witness fees	35,000	30,343	1,347	31,690	3,310
Coroner's fees and expenses	50,000	64,193	1,800	65,993	(15,993)
Clerk of Court	7,000	9,768	(2,703)	7,065	(65)
Ward Court	70,000	129,474	(5,120)	124,354	(54,354)
Justice of the Peace and licenses	4,620	4,900	-	4,900	(280)
Court attendance	5,000	3,040	240	3,280	1,720
Other	2,500	3,524	250	3,774	(1,274)
Total Judicial	\$230,520	307,442	(4,186)	303,256	(72,736)
Elections -					
Salaries	\$ 18,814	18,814	-	18,814	-
Phone and office supplies	3,100	3,492	-	3,492	(392)
Employee benefits	5,076	5,021	-	5,021	55
Travel	2,000	1,662	-	1,662	338
Elections	4,000	10,775	1,549	12,324	(8,324)
Dues	-	230	-	230	(230)
Total Elections	\$ 32,990	39,994	1,549	41,543	(8,553)

Financial and Administrative -									
Salaries	\$ 98,857	100,529	-	100,529	(1,672)				
Insurance	175,000	134,426	(2,824)	134,426	40,574				
Office supplies	20,000	17,001	2,589	19,590	410				
Telephone	7,700	7,704	(72)	7,632	68				
Dues and fees	45	45	-	45	-				
Vending	3,000	2,826	(116)	2,710	290				
Employee benefits	96,752	99,397	(6,758)	92,639	4,113				
Other	2,900	24,803	(22,216)	2,587	313				
Audit fee	9,000	9,450	-	9,450	(450)				
	\$ 413,254	399,005	(29,397)	369,608	43,646				
Total Financial and Administrative									
Public Safety:									
Fire Departments	\$ 77,660	80,928	-	80,928	(3,268)				
Prisoner maintenance	316,700	313,962	(9,840)	304,122	12,578				
Emergency preparedness	9,430	10,516	-	10,516	(1,086)				
Total Public Safety	\$ 403,790	405,406	(9,840)	395,566	8,224				
Health and Welfare:									
Council on Aging	\$ 13,000	13,000	-	13,000	-				
Veterans service office	3,780	4,188	-	4,188	(408)				
Health Unit	20,000	16,136	-	16,136	3,864				
Webster Community Service	30,000	41,250	-	41,250	(11,250)				
Total Health and Welfare	\$ 66,780	74,574	-	74,574	(7,794)				
Culture and recreation	\$ 19,800	22,924	(255)	22,669	(2,869)				
Economic development and assistance	\$ 9,410	3,200	6,450	9,650	(240)				
Other expenditures	\$ 213,174	122,331	-	122,331	90,843				
Total expenditures	\$1,501,568	1,477,444	(28,529)	1,448,915	52,653				

WEBSTER PARISH POLICE JURY
Minden, Louisiana

SPECIAL REVENUE FUNDS

SALES TAX FUND

The Sales Tax Fund accounts for the receipt and use of proceeds of the Police Jury's 1/2 of 1% sales and use tax. These taxes are to be used for the purpose of solid waste disposal and collections, including litter boxes, and constructing, maintaining and improving public roads, streets, highways and bridges, and construction and renovation of jail and penal farm facilities.

SOLID WASTE FUND

The Solid Waste Fund accounts for the receipt of tipping fees for use of the landfill and the operation of the solid waste landfill.

PARISH ROAD FUND

The Parish Road Fund accounts for the construction and maintenance of roads and bridges of the parish. Financing is provided primarily by the Parish Transportation Fund and from the sale of surplus property.

ROAD DISTRICT MAINTENANCE FUNDS

The Road District Maintenance Funds account for the operations and maintenance of Districts A and B roads and bridges. Financing is provided by a special annual property tax levy, State revenue sharing funds, and interest on time deposits.

SPECIAL 2.5 MILL TAX FUND

The Special 2.5 Mill Tax Fund accounts for the operation and maintenance of the parish courthouse and health unit. Financing is provided by a special annual property tax levy, State revenue sharing funds, and interest on time deposits.

LIBRARY FUND

The Library Fund accounts for the operations of the Webster Parish Library. Financing is provided by a specific annual property tax levy, State revenue sharing funds, and interest on time deposits.

CRIMINAL COURT FUND

The Criminal Court Fund was created by Section 571.11 of Title 15 of the Louisiana Revised Statutes of 1950, which provides that fines and forfeitures imposed by district courts and district attorney's conviction fees in criminal cases, be transferred to the parish treasurer and deposited in a special "Criminal Court Fund" account to be used for the expense of the criminal court of the parish. Expenditures shall be made from the fund on motion of the district attorney and approval of the district judge.

The statute also required that one-half of the surplus (fund balance) remaining in the fund at December 31 of each year be transferred to the parish General Fund.

COURT REPORTER FUND

The Court Reporter Fund accounts for the operations of the court reporters for the district court. Financing is provided primarily by fees.

DA ASSET AND FORFEITURE

Authorized by the Webster Parish District Attorney for supplemental payroll reimbursement under Title 46:2400 ep. seq. The revenues are considered deemed contraband (drug money and drug vehicles) forfeited in accordance with the applicable state laws. Its primary activity is to provide additional revenues for payroll purposes.

SPECIAL LIBRARY FUND

The Special Library Fund accounts for the receipt of proceeds of the use of the Library's copy machines and other equipment and property rentals. The revenues are to be used for the purpose of the purchase of capital equipment and property improvements for the Webster Parish Library System.

LAAP ECONOMIC ADJUSTMENT PROJECT

The LAAP Economic Adjustment Project accounts for the receipt of grant funds to be used for the purpose of study of use of the Louisiana Army Ammunition Plant.

WEBSTER PARISH POLICE JURY
 Minden, Louisiana
 SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET
 December 31, 1995

	Maintenance Funds	Other Special Revenue Funds	Total
<u>ASSETS</u>			
Cash	\$2,593,803	89,208	2,683,011
Due from other funds	-	1,882	1,882
Receivables	<u>1,441,569</u>	<u>13,804</u>	<u>1,455,373</u>
Total assets	<u>\$4,035,372</u>	<u>104,894</u>	<u>4,140,266</u>
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Accounts payable	\$ 119,321	8,415	127,736
Due to other funds	<u>236,039</u>	<u>3,895</u>	<u>239,934</u>
Total liabilities	<u>355,360</u>	<u>12,310</u>	<u>367,670</u>
Fund Balances:			
Undesignated	<u>3,680,012</u>	<u>92,584</u>	<u>3,772,596</u>
Total fund balances	<u>3,680,012</u>	<u>92,584</u>	<u>3,772,596</u>
Total liabilities and fund balance	<u>\$4,035,372</u>	<u>104,894</u>	<u>4,140,266</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
OTHER SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET
December 31, 1995

	DA Asset Forfeiture	Special Library Fund	LAAP Economic Adjustment Project	Criminal Court Fund	Court Reporter Fund	Total
<u>ASSETS</u>						
Cash	\$3,620	82,240	3,347	-	1	89,208
Receivables	-	-	8	13,796	-	13,804
Due from other funds	-	-	-	1,882	-	1,882
Total assets	<u>\$3,620</u>	<u>82,240</u>	<u>3,355</u>	<u>15,678</u>	<u>1</u>	<u>104,894</u>
<u>LIABILITIES AND FUND BALANCES</u>						
Liabilities:						
Accounts payable	\$ -	41	3,355	4,868	151	8,415
Due to other funds	-	-	-	3,895	-	3,895
Total liabilities	-	<u>41</u>	<u>3,355</u>	<u>8,763</u>	<u>151</u>	<u>12,310</u>
Fund Balances:						
Undesignated	<u>3,620</u>	<u>82,199</u>	-	<u>6,915</u>	<u>(150)</u>	<u>92,584</u>
Total fund balance	<u>3,620</u>	<u>82,199</u>	-	<u>6,915</u>	<u>(150)</u>	<u>92,584</u>
Total liabilities and fund balance	<u>\$3,620</u>	<u>82,240</u>	<u>3,355</u>	<u>15,678</u>	<u>1</u>	<u>104,894</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH POLICE JURY
 Minden, Louisiana
 SPECIAL REVENUE FUNDS
 MAINTENANCE FUNDS

COMBINING BALANCE SHEET
 December 31, 1995

	Sales Tax Fund	Solid Waste Fund	Parish Road Fund	Road District A Maintenance Fund	Road District B Maintenance Fund	Special 2.5 Mill Tax Fund	Library Fund	Total
ASSETS								
Cash	\$1,578,693	121,807	298,923	78,310	156,383	99,331	260,356	2,593,803
Receivables	<u>186,534</u>	<u>114,478</u>	<u>37,779</u>	<u>321,393</u>	<u>143,851</u>	<u>316,879</u>	<u>320,655</u>	<u>1,441,569</u>
Total Assets	<u>\$1,765,227</u>	<u>236,285</u>	<u>336,702</u>	<u>399,703</u>	<u>300,234</u>	<u>416,210</u>	<u>581,011</u>	<u>4,035,372</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	\$ 39,072	19,242	13,172	1,291	1,542	39,922	5,080	119,321
Due to other funds	<u>63,105</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,934</u>	<u>150,000</u>	<u>-</u>	<u>236,039</u>
Total liabilities	<u>102,177</u>	<u>19,242</u>	<u>13,172</u>	<u>1,291</u>	<u>24,476</u>	<u>189,922</u>	<u>5,080</u>	<u>355,360</u>
Fund Balances:								
Undesignated	<u>1,663,050</u>	<u>217,043</u>	<u>323,530</u>	<u>398,412</u>	<u>275,758</u>	<u>226,288</u>	<u>575,931</u>	<u>3,680,012</u>
Total Liabilities and Fund Balances	<u>\$1,765,227</u>	<u>236,285</u>	<u>336,702</u>	<u>399,703</u>	<u>300,234</u>	<u>416,210</u>	<u>581,011</u>	<u>4,035,372</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH POLICE JURY
 Minden, Louisiana
 SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 Year Ended December 31, 1995

	<u>Maintenance Funds</u>	<u>Special Revenue Funds</u>	<u>Total</u>
<u>REVENUES</u>			
Sales taxes	\$1,810,925	-	1,810,925
Taxes - ad valorem	985,676	-	985,676
Intergovernmental revenues			
State Funds:			
Parish transportation funds	474,632	-	474,632
State revenue sharing	191,419	-	191,419
Fees, charges and commissions	797,928	40,169	838,097
Fines and forfeitures	-	238,729	238,729
Interest	74,067	2,520	76,587
Other revenue	<u>181,491</u>	<u>169,036</u>	<u>350,527</u>
Total Revenues	<u>4,516,138</u>	<u>450,454</u>	<u>4,966,592</u>
<u>EXPENDITURES</u>			
General government	306,775	591,610	898,385
Public works	2,894,264	-	2,894,264
Health and welfare	343,969	-	343,969
Culture and recreation	<u>425,086</u>	<u>-</u>	<u>425,086</u>
Total Expenditures	<u>3,970,094</u>	<u>591,610</u>	<u>4,561,704</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>546,044</u>	<u>(141,156)</u>	<u>404,888</u>

<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	539,592	110,699	650,291
Operating transfers out	<u>(539,592)</u>	<u>-</u>	<u>(539,592)</u>
Total other financing sources (uses)	<u>-</u>	<u>110,699</u>	<u>110,699</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	546,044	(30,457)	515,587
FUND BALANCE, BEGINNING	<u>3,133,968</u>	<u>123,041</u>	<u>3,257,009</u>
FUND BALANCE, ENDING	<u>\$3,680,012</u>	<u>92,584</u>	<u>3,772,596</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH POLICE JURY
 Minden, Louisiana
 SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 Year Ended December 31, 1994

	<u>Maintenance Funds</u>	<u>Special Revenue Funds</u>	<u>Total</u>
<u>REVENUES</u>			
Sales taxes	\$1,767,281	-	1,767,281
Taxes - ad valorem	755,291	-	755,291
Intergovernmental revenues			
State Funds:			
Parish transportation funds	559,243	-	559,243
State revenue sharing	191,282	-	191,282
Fees, charges and commissions	624,812	42,336	667,148
Fines and forfeitures	-	300,425	300,425
Interest	55,017	3,992	59,009
Other revenue	129,806	251,324	381,130
Total Revenues	<u>4,082,732</u>	<u>598,077</u>	<u>4,680,809</u>
<u>EXPENDITURES</u>			
General government	240,638	618,846	859,484
Public works	2,894,707	-	2,894,707
Health and welfare	68,234	-	68,234
Culture and recreation	410,409	-	410,409
Debt Service:			
Principal and Interest	152,843	-	152,843
Total Expenditures	<u>3,766,831</u>	<u>618,846</u>	<u>4,385,677</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>315,901</u>	<u>(20,769)</u>	<u>295,132</u>

<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	49,452	49,452
Operating transfers out	-	(33,079)	(33,079)
Total other financing sources (uses)	-	<u>16,373</u>	<u>16,373</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	315,901	(4,396)	311,505
FUND BALANCE, BEGINNING	<u>2,818,067</u>	<u>127,437</u>	<u>2,945,504</u>
FUND BALANCE, ENDING	<u>\$3,133,968</u>	<u>123,041</u>	<u>3,257,009</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended December 31, 1995

	DA Asset Forfeiture	Special Library Fund	LAAP Economic Adjustment Project	Criminal Court Fund	Court Reporter Fund	Total
REVENUES						
Intergovernmental revenues	\$ -	23,180	-	11,696	5,293	40,169
Fees, charges and commissions	-	6,084	-	232,645	-	238,729
Fines and forfeitures	-	2,114	166	240	-	2,520
Interest	-	178	84,424	74,274	9,754	169,036
Other revenue	406	31,556	84,590	318,855	15,047	450,454
Total Revenues	406	31,556	84,590	318,855	15,047	450,454
EXPENDITURES						
General government	6,168	19,497	95,897	394,082	75,966	591,610
Total Expenditures	6,168	19,497	95,897	394,082	75,966	591,610
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(5,762)</u>	<u>12,059</u>	<u>(11,307)</u>	<u>(75,227)</u>	<u>(60,919)</u>	<u>(141,156)</u>
OTHER FINANCING SOURCES (USES)						
Operating transfers in	-	-	-	49,074	61,625	110,699
Total other financing sources (uses)	-	-	-	49,074	61,625	110,699
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>(5,762)</u>	<u>12,059</u>	<u>(11,307)</u>	<u>(26,153)</u>	<u>706</u>	<u>(30,457)</u>
FUND BALANCE, BEGINNING	<u>9,382</u>	<u>70,140</u>	<u>11,307</u>	<u>33,068</u>	<u>(856)</u>	<u>123,041</u>
FUND BALANCE, ENDING	<u>\$ 3,620</u>	<u>82,199</u>	<u>-</u>	<u>6,915</u>	<u>(150)</u>	<u>92,584</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended December 31, 1994

	DA Asset Forfeiture	Special Library Fund	LAAP Economic Adjustment Project	Criminal Court Fund	Court Reporter Fund	Total
REVENUES						
Intergovernmental revenues	-	23,503	-	16,048	2,785	42,336
Fees, charges and commissions	-	5,746	-	294,679	-	300,425
Fines and forfeitures	-	1,411	810	1,771	-	3,992
Interest	-	4,851	157,397	76,811	12,265	251,324
Other revenue	-	35,511	158,207	389,309	15,050	598,077
Total Revenues						
EXPENDITURES						
General government	4,600	1,125	146,900	397,959	68,262	618,846
Public safety	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total Expenditures	4,600	1,125	146,900	397,959	68,262	618,846
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,600)	34,386	11,307	(8,650)	(53,212)	(20,769)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	-	-	-	-	49,452	49,452
Operating transfers out	-	-	-	(33,079)	-	(33,079)
Total other financing sources (uses)	-	-	-	(33,079)	49,452	16,373
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(4,600)	34,386	11,307	(41,729)	(3,760)	(4,396)
FUND BALANCE, BEGINNING	13,982	35,754	-	74,797	2,904	127,437
FUND BALANCE, ENDING	9,382	70,140	11,307	33,068	(856)	123,041

The accompanying notes are an integral part of this statement.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
SPECIAL REVENUE FUNDS
MAINTENANCE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended December 31, 1995

	Sales Tax Fund	Solid Waste	Parish Road Fund	Road District A Maintenance Fund	Road District B Maintenance Fund	Special 2.5 Mill Tax Fund	Library Fund	Total
REVENUES								
Sales taxes	\$1,810,925	-	-	-	-	280,603	277,068	1,810,925
Taxes - ad valorem	-	-	-	298,767	129,238	-	-	985,676
Intergovernmental revenues	-	-	-	-	-	-	-	-
State Funds:								
Parish transportation funds	-	-	474,632	-	-	-	-	474,632
State revenue sharing	-	-	-	35,507	27,411	58,369	70,132	191,419
Fees, charges and commissions	-	797,928	-	-	-	-	-	797,928
Interest	37,640	3,635	5,920	3,465	5,311	4,638	13,458	74,067
Other revenues	33,793	720	831	1,500	629	135,600	8,418	181,491
Total revenues	<u>1,882,358</u>	<u>802,283</u>	<u>481,383</u>	<u>339,239</u>	<u>162,589</u>	<u>479,210</u>	<u>369,076</u>	<u>4,516,138</u>
EXPENDITURES:								
General government	-	-	-	4,485	5,081	8,028	9,646	27,240
Finance and administrative	-	-	-	-	-	279,535	-	279,535
Other general government	-	-	-	-	-	-	-	-
Public works	1,255,917	1,124,832	275,210	127,656	110,649	-	-	2,894,264
Health and welfare	-	-	-	-	-	342,969	-	343,969
Culture and recreation	-	-	-	-	-	-	425,086	425,086
Total expenditures	<u>1,255,917</u>	<u>1,124,832</u>	<u>275,210</u>	<u>132,141</u>	<u>115,730</u>	<u>631,532</u>	<u>434,732</u>	<u>3,970,094</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	626,441	(322,549)	206,173	207,098	46,859	(152,322)	(65,656)	546,044
OTHER FINANCING SOURCES (USES):								
Operating transfers in	-	539,592	-	-	-	-	-	539,592
Transfers out	(539,592)	-	-	-	-	-	-	(539,592)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	86,849	217,043	206,173	207,098	46,859	(152,322)	(65,656)	546,044
FUND BALANCE, BEGINNING	<u>1,576,201</u>	-	<u>117,357</u>	<u>191,314</u>	<u>228,899</u>	<u>378,610</u>	<u>641,587</u>	<u>3,133,968</u>
FUND BALANCE, ENDING	<u>\$1,663,050</u>	<u>217,043</u>	<u>323,530</u>	<u>398,412</u>	<u>275,758</u>	<u>226,288</u>	<u>575,931</u>	<u>3,680,012</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
SPECIAL REVENUE FUNDS
MAINTENANCE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended December 31, 1994

	Sales Tax Fund	Parish Road Fund	Road District A Maintenance Fund	Road District B Maintenance Fund	Special 2.5 Mill Tax Fund	Library Fund	Total
REVENUES							
Sales taxes	\$1,767,281	-	-	-	-	-	1,767,281
Taxes - ad valorem	-	-	124,716	140,496	222,612	267,467	755,291
Intergovernmental revenues	-	-	-	-	-	-	-
State Funds:							
Parish transportation funds	-	559,243	-	-	-	-	559,243
State revenue sharing	-	-	35,416	27,468	58,323	70,075	191,282
Fees, charges and commissions	624,812	-	-	-	-	-	624,812
Interest	25,543	5,861	2,117	3,773	5,289	12,434	55,017
Other revenues	83,567	43,850	31	418	85	1,855	129,806
Total Revenues	<u>2,501,203</u>	<u>608,954</u>	<u>162,280</u>	<u>172,155</u>	<u>286,309</u>	<u>351,831</u>	<u>4,082,732</u>
EXPENDITURES							
General government	-	-	-	-	-	-	-
Finance and administrative	-	-	4,391	5,797	8,433	9,646	28,267
Other general government	-	-	-	-	212,371	-	212,371
Public works	1,540,286	1,075,521	114,717	164,183	-	-	2,894,707
Health and welfare	-	-	-	-	68,234	-	68,234
Culture and recreation	-	-	-	-	-	410,409	410,409
Debt service:							
Principal and interest	152,843	-	-	-	-	-	152,843
Total Expenditures	<u>1,693,129</u>	<u>1,075,521</u>	<u>119,108</u>	<u>169,980</u>	<u>289,038</u>	<u>420,055</u>	<u>3,766,831</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	808,074	(466,567)	43,172	2,175	(2,729)	(68,224)	315,901
FUND BALANCE, BEGINNING	<u>768,127</u>	<u>583,924</u>	<u>148,142</u>	<u>226,724</u>	<u>381,339</u>	<u>709,811</u>	<u>2,818,067</u>
FUND BALANCE, ENDING	<u>\$1,576,201</u>	<u>117,357</u>	<u>191,314</u>	<u>228,899</u>	<u>378,610</u>	<u>641,587</u>	<u>3,133,968</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
SPECIAL REVENUE FUNDS
SALES TAX FUND

Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget (Cash Basis) and Actual
Year Ended December 31, 1995

	Budget	Actual	Adjustment to Budgetary Basis (Note 1)	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
Revenues:					
Sales taxes	\$1,728,380	1,810,925	(13,915)	1,797,010	68,630
Interest	34,000	37,640	-	37,640	3,640
Other	31,689	33,793	-	33,793	2,104
Total revenues	<u>1,794,069</u>	<u>1,882,358</u>	<u>(13,915)</u>	<u>1,868,443</u>	<u>74,374</u>
Expenditures:					
Road Department Expenses -					
Salaries	461,691	461,691	-	461,691	-
Employee benefits	220,573	197,792	11,650	209,442	11,131
Telephone and utilities	10,200	9,209	53	9,262	938
Sales tax collection fee	-	17,758	(17,758)	-	-
Office supplies	1,500	618	(283)	335	1,165
Road material	420,000	347,441	(18,039)	329,402	90,598
Equipment	108,302	108,302	-	108,302	-
Lease purchase	95,757	96,931	(1,173)	95,758	(1)
Other	<u>1,400,487</u>	<u>16,175</u>	<u>(16,133)</u>	<u>42</u>	<u>1,400,445</u>
Total road department	<u>2,718,510</u>	<u>1,255,917</u>	<u>(41,683)</u>	<u>1,214,234</u>	<u>1,504,276</u>
Total expenditures	<u>2,718,510</u>	<u>1,255,917</u>	<u>(41,683)</u>	<u>1,214,234</u>	<u>1,504,276</u>
Excess (deficiency) of revenues over expenditures	(924,441)	626,441	27,768	654,209	1,578,650
Other financing sources (uses):					
Transfers out	<u>(410,000)</u>	<u>(539,592)</u>	<u>129,592</u>	<u>(410,000)</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(1,334,441)	86,849	157,360	244,209	1,578,650
Fund balance, beginning	<u>1,334,441</u>	<u>1,576,201</u>	<u>(241,717)</u>	<u>1,334,484</u>	<u>43</u>
Fund balance, ending	\$ -	<u>1,663,050</u>	<u>(84,357)</u>	<u>1,578,693</u>	<u>1,578,693</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
SPECIAL REVENUE FUNDS
SALES TAX FUND

Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget (Cash Basis) and Actual
Year Ended December 31, 1994

	Budget	Actual	Adjustment to Budgetary Basis (Note 1)	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
Revenues:					
Sales taxes	\$1,600,000	1,767,281	(49,707)	1,717,574	117,574
Tipping fees	560,000	624,812	(66,014)	558,798	(1,202)
Interest	9,000	25,543	-	25,543	16,543
Other	62,550	83,567	-	83,567	21,017
Total revenues	<u>2,231,550</u>	<u>2,501,203</u>	<u>(115,721)</u>	<u>2,385,482</u>	<u>153,932</u>
Expenditures:					
Public works -					
Sanitation Department Expenses -					
Salaries	249,745	189,701	-	189,701	60,044
Employee benefits	86,380	93,484	(12,026)	81,458	4,922
Telephone and utilities	-	498	(498)	-	-
Equipment maintenance	61,886	60,277	(2,222)	58,055	3,831
Building and grounds maintenance	3,000	4,191	-	4,191	(1,191)
Closure of old dump	-	492	-	492	(492)
Physicals	145	480	-	480	(335)
Gasoline and oil	47,000	41,315	(2,340)	38,975	8,025
Travel	3,000	785	-	785	2,215
Miscellaneous	3,000	951	-	951	2,049
Transfer station -					
Telephone and utilities	3,500	2,588	(39)	2,549	951
Equipment maintenance	4,000	4,511	66	4,577	(577)
Permit fees	-	1,500	-	1,500	(1,500)
Landfill -					
Telephone and utilities	4,500	4,984	7	4,991	(491)
Office supplies	4,100	4,473	(98)	4,375	(275)
Site maintenance	30,000	32,164	(635)	31,529	(1,529)
Chemical analysis	8,000	12,272	(457)	11,815	(3,815)
Capital outlay - equipment	150,000	130,436	-	130,436	19,564
Capital outlay - construction	332,000	-	-	-	332,000
Engineer fees	30,000	37,510	(4)	37,506	(7,506)
Land purchase	176,000	176,000	-	176,000	-
Total sanitation department	<u>1,196,256</u>	<u>798,612</u>	<u>(18,246)</u>	<u>780,366</u>	<u>415,890</u>

Road Department Expenses -					
Salaries	466,376	469,354	-	469,354	(2,978)
Employee benefits	89,300	71,597	-	71,597	17,703
Telephone and utilities	10,100	8,542	393	8,935	1,165
Road materials	116,000	170,179	(1,704)	168,475	(52,475)
Other	724,277	-	-	-	724,277
Radio Tower utilities	1,000	2,175	-	2,175	(1,175)
Sales tax collection fee	-	19,827	(19,827)	-	-
Total road department	<u>1,407,053</u>	<u>741,674</u>	<u>(21,138)</u>	<u>720,536</u>	<u>686,517</u>
Total public works	2,603,309	1,540,286	(39,384)	1,500,902	1,102,407
Debt Service -					
Principal and interest	226,753	152,843	(5,068)	147,775	78,978
Total debt service	<u>226,753</u>	<u>152,843</u>	<u>(5,068)</u>	<u>147,775</u>	<u>78,978</u>
Total expenditures	<u>2,830,062</u>	<u>1,693,129</u>	<u>(44,452)</u>	<u>1,648,677</u>	<u>1,181,385</u>
Excess (deficiency) of revenues over expenditures	(598,512)	808,074	(71,269)	736,805	1,335,317
Fund balance, beginning	<u>598,512</u>	<u>768,127</u>	<u>(170,448)</u>	<u>597,679</u>	<u>(833)</u>
Fund balance, ending	\$ -	<u>1,576,201</u>	<u>(241,717)</u>	<u>1,334,484</u>	<u>1,334,484</u>

WEBSTER PARISH POLICE JURY
Minden, Louisiana
SPECIAL REVENUE FUNDS
SOLID WASTE FUND

Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget (Cash Basis) and Actual
Year Ended December 31, 1995

	Budget	Actual	Adjustment to Budgetary Basis (Note 1)	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
Revenues:					
Tipping fees	\$ 829,275	797,928	31,110	829,038	(237)
Interest	3,332	3,635	-	3,635	303
Other	-	720	0	720	720
Total revenues	<u>832,607</u>	<u>802,283</u>	<u>31,110</u>	<u>833,393</u>	<u>786</u>
Expenditures:					
Landfill Expenses -					
Salaries	220,220	226,302	-	226,302	(6,082)
Employee benefits	115,363	108,925	(1,673)	107,252	8,111
Travel	1,000	726	-	726	274
Certification and permit fees	8,000	6,895	-	6,895	1,105
Engineer fees	81,959	87,040	(5,081)	81,959	-
Utilities and telephone	8,743	9,038	(73)	8,965	(222)
Office expense	3,078	3,034	44	3,078	-
Buildings and grounds	3,000	2,654	-	2,654	346
Gasoline and oil	44,000	44,450	354	44,804	(804)
Equipment maintenance	69,568	67,824	1,744	69,568	-
Site maintenance	61,218	60,641	1,062	61,703	(485)
Testing	56,000	56,068	377	56,445	(445)
Purchase of equipment	273,891	273,890	-	273,890	1
Lease purchase	238,671	171,919	-	171,919	66,752
Other	57,896	5,426	-	5,426	52,470
Total landfill	<u>1,242,607</u>	<u>1,124,832</u>	<u>(3,246)</u>	<u>1,121,586</u>	<u>121,021</u>
Total expenditures	<u>1,242,607</u>	<u>1,124,832</u>	<u>(3,246)</u>	<u>1,121,586</u>	<u>121,021</u>
Excess (deficiency) of revenues over expenditures	(410,000)	(322,549)	34,356	(288,193)	121,807
Other financing sources (uses):					
Operating transfers in - Sales tax fund	<u>410,000</u>	<u>539,592</u>	<u>(129,592)</u>	<u>410,000</u>	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	-	217,043	(95,236)	121,807	121,807
Fund balance, beginning	-	-	-	-	-
Fund balance, ending	\$ -	<u>217,043</u>	<u>(95,236)</u>	<u>121,807</u>	<u>121,807</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
SPECIAL REVENUE FUNDS
PARISH ROAD FUND

Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget (Cash Basis) and Actual
Year Ended December 31, 1995

	Budget	Actual	Adjustment to Budgetary Basis (Note 1)	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
Revenues:					
Intergovernmental revenues -					
State funds -	\$475,000	474,632	70	474,702	(298)
Parish transportation	5,200	5,920	-	5,920	720
Interest	200	831	-	831	631
Other					
Total revenues	<u>480,400</u>	<u>481,383</u>	<u>70</u>	<u>481,453</u>	<u>1,053</u>
Expenditures:					
Public works -					
Road department expenses -					
Tank car culverts	21,620	21,616	-	21,616	4
Road material	140,000	102,474	-	102,474	37,526
Engineer fees	12,000	12,000	-	12,000	-
Sign materials	20,000	19,349	(1,532)	17,817	2,183
Capital expenditures	-	68,455	(8,100)	60,355	(60,355)
Bridge repairs	-	81	-	81	(81)
Gasoline expense	-	46,268	(1,752)	44,516	(44,516)
Office expense	-	2,198	140	2,338	(2,338)
Other	240,286	2,769	(230)	2,539	237,747
Total expenditures	<u>433,906</u>	<u>275,210</u>	<u>(11,474)</u>	<u>263,736</u>	<u>170,170</u>
Excess (deficiency) of revenues over expenditures	46,494	206,173	11,544	217,717	171,223
Fund balance, beginning	(46,494)	117,357	(36,150)	81,207	127,701
Fund balance, ending	\$ -	<u>323,530</u>	<u>(24,606)</u>	<u>298,924</u>	<u>298,924</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
SPECIAL REVENUE FUNDS
PARISH ROAD FUND

Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget (Cash Basis) and Actual
Year Ended December 31, 1994

	<u>Budget</u>	<u>Actual</u>	<u>Adjustment to Budgetary Basis (Note 1)</u>	<u>Actual on Budgetary Basis</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:					
Intergovernmental revenues -					
State funds -					
Parish transportation	\$501,651	559,243	1,299	560,542	58,891
Interest	10,000	5,861	-	5,861	(4,139)
Other	36,500	43,850	-	43,850	7,350
Total revenues	<u>548,151</u>	<u>608,954</u>	<u>1,299</u>	<u>610,253</u>	<u>62,102</u>
Expenditures:					
Public works -					
Road department expenses -					
Tank car culverts	25,000	24,835	-	24,835	165
Sign material	25,000	20,670	(147)	20,523	4,477
Engineer fees	12,000	12,000	-	12,000	-
Lease expense	87,814	87,813	-	87,813	1
Capital outlay - equipment	40,101	40,100	-	40,100	1
Asphalt and prime oil	644,371	638,777	6,552	645,329	(958)
Bridge repairs	20,000	660	-	660	19,340
Gasoline and oil	50,000	27,739	(1,402)	26,337	23,663
Other	195,202	222,927	(141)	222,786	(27,584)
Total expenditures	<u>1,099,488</u>	<u>1,075,521</u>	<u>4,862</u>	<u>1,080,383</u>	<u>19,105</u>
Excess (deficiency) of revenues over expenditures	(551,337)	(466,567)	(3,563)	(470,130)	81,207
Fund balance, beginning	<u>551,337</u>	<u>583,924</u>	<u>(32,587)</u>	<u>551,337</u>	-
Fund balance, ending	\$ -	<u>117,357</u>	<u>(36,150)</u>	<u>81,207</u>	<u>81,207</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH POLICE JURY
Minden, Louisiana

SPECIAL REVENUE FUNDS

ROAD DISTRICT A MAINTENANCE FUND

Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget (Cash Basis) and Actual
Year Ended December 31, 1995

	Budget	Actual	Adjustment to Budgetary Basis (Note 1)	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
Revenues:					
Taxes - ad valorem	\$110,000	298,767	(178,771)	119,996	9,996
Intergovernmental revenues -					
State funds - state revenue sharing	35,000	35,507	(63)	35,444	444
Interest	3,300	3,465	-	3,465	165
Other	-	1,500	-	1,500	1,500
Total revenues	<u>148,300</u>	<u>339,239</u>	<u>(178,834)</u>	<u>160,405</u>	<u>12,105</u>
Expenditures:					
Finance and administrative -					
Tax collector fees	-	4,485	(4,485)	-	-
Public works -					
Road department expenses -					
Salaries	36,000	28,990	-	28,990	7,010
Employee benefits	280	2,462	-	2,462	(2,182)
Equipment maintenance	67,000	64,766	2,304	67,070	(70)
Gasoline and oil	10,000	9,510	448	9,958	42
Other	59,477	21,928	945	22,873	36,604
Total public works	<u>172,757</u>	<u>127,656</u>	<u>3,697</u>	<u>131,353</u>	<u>41,404</u>
Total expenditures	<u>172,757</u>	<u>132,141</u>	<u>(788)</u>	<u>131,353</u>	<u>41,404</u>
Excess (deficiency) of revenues over expenditures	(24,457)	207,098	(178,046)	29,052	53,509
Fund balance, beginning	<u>24,457</u>	<u>191,314</u>	<u>(142,056)</u>	<u>49,258</u>	<u>24,801</u>
Fund balance, ending	\$ -	<u>398,412</u>	<u>(320,102)</u>	<u>78,310</u>	<u>78,310</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
SPECIAL REVENUE FUNDS

ROAD DISTRICT A MAINTENANCE FUND
Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget (Cash Basis) and Actual
Year Ended December 31, 1994

	Budget	Actual	Adjustment to Budgetary Basis (Note 1)	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
Revenues:					
Taxes - ad valorem	\$110,000	124,716	(14,264)	110,452	452
Intergovernmental revenues -					
State funds - state revenue sharing	40,000	35,416	306	35,722	(4,278)
Interest	1,500	2,117	-	2,117	617
Other	-	31	-	31	31
Total revenues	<u>151,500</u>	<u>162,280</u>	<u>(13,958)</u>	<u>148,322</u>	<u>(3,178)</u>
Expenditures:					
Finance and administrative -					
Tax collector fees	-	4,391	(4,391)	-	-
Public works -					
Road department expenses:					
Salaries	35,712	25,540	-	25,540	10,172
Employee benefits	1,045	2,127	-	2,127	(1,082)
Asphalt and prime oil	-	945	(130)	815	(815)
Equipment maintenance	65,000	55,820	(1,342)	54,478	10,522
Building municipalities	23,000	6,639	-	6,639	16,361
Gasoline and oil	25,000	23,646	(449)	23,197	1,803
Other	15,474	-	-	-	15,474
Total public works	<u>165,231</u>	<u>114,717</u>	<u>(1,921)</u>	<u>112,796</u>	<u>52,435</u>
Total expenditures	<u>165,231</u>	<u>119,108</u>	<u>(6,312)</u>	<u>112,796</u>	<u>52,435</u>
Excess (deficiency) of revenues over expenditures	(13,731)	43,172	(7,646)	35,526	49,257
Fund balance, beginning (restated)	<u>13,731</u>	<u>148,142</u>	<u>(134,410)</u>	<u>13,732</u>	<u>1</u>
Fund balance, ending	\$ -	<u>191,314</u>	<u>(142,056)</u>	<u>49,258</u>	<u>49,258</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH POLICE JURY
Minden, Louisiana

SPECIAL REVENUE FUNDS

ROAD DISTRICT B MAINTENANCE FUND

Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget (Cash Basis) and Actual
Year Ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Adjustment to Budgetary Basis (Note 1)</u>	<u>Actual on Budgetary Basis</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:					
Taxes - ad valorem	\$144,000	129,238	9,551	138,789	(5,211)
Intergovernmental revenues -					
State funds - state revenue sharing	28,000	27,411	38	27,449	(551)
FEMA Grant	4,900	-	-	-	(4,900)
Interest	-	5,311	-	5,311	5,311
Other	-	629	-	629	629
Total revenues	<u>176,900</u>	<u>162,589</u>	<u>9,589</u>	<u>172,178</u>	<u>(4,722)</u>
Expenditures:					
Finance and administrative -					
Tax collector fees	-	5,081	(5,081)	-	-
Public works -					
Road department expenses -					
Salaries	36,000	35,824	-	35,824	176
Employee benefits	2,508	2,740	-	2,740	(232)
Asphalt and prime oil	40,000	-	-	-	40,000
Equipment maintenance	52,614	53,144	(531)	52,613	1
Gasoline and oil	4,919	4,918	-	4,918	1
Other	116,181	14,023	-	14,023	102,158
Total public works	<u>252,222</u>	<u>110,649</u>	<u>(531)</u>	<u>110,118</u>	<u>142,104</u>
Total expenditures	<u>252,222</u>	<u>115,730</u>	<u>(5,612)</u>	<u>110,118</u>	<u>142,104</u>
Excess (deficiency) of revenues over expenditures	(75,322)	46,859	15,201	62,060	137,382
Fund balance, beginning	<u>75,322</u>	<u>228,892</u>	<u>(134,576)</u>	<u>94,323</u>	<u>19,001</u>
Fund balance, ending	\$ -	<u>275,758</u>	<u>(119,375)</u>	<u>156,383</u>	<u>156,383</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
SPECIAL REVENUE FUNDS

ROAD DISTRICT B MAINTENANCE FUND

Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget (Cash Basis) and Actual
Year Ended December 31, 1994

	<u>Budget</u>	<u>Actual</u>	<u>Adjustment to Budgetary Basis (Note 1)</u>	<u>Actual on Budgetary Basis</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:					
Taxes - ad valorem	\$143,351	140,496	3,760	144,256	905
Intergovernmental revenues -					
State funds - state revenue sharing	25,000	27,468	468	27,936	2,936
Interest	2,000	3,773	-	3,773	1,773
Other	-	418	-	418	418
Total revenues	<u>170,351</u>	<u>172,155</u>	<u>4,228</u>	<u>176,383</u>	<u>6,032</u>
Expenditures:					
Finance and administrative -					
Tax collector fees	-	5,797	(5,797)	-	-
Public works -					
Road department expenses -					
Salaries	35,440	27,161	-	27,161	8,279
Employee benefits	1,100	2,234	-	2,234	(1,134)
Asphalt and prime oil	40,000	33,830	1,166	34,996	5,004
Equipment maintenance	85,000	71,975	115	72,090	12,910
Municipalities	19,000	10,964	-	10,964	8,036
Gasoline and oil	25,000	18,019	937	18,956	6,044
Other	49,152	-	-	-	49,152
Total public works	<u>254,692</u>	<u>164,183</u>	<u>2,218</u>	<u>166,401</u>	<u>88,291</u>
Total expenditures	<u>254,692</u>	<u>169,980</u>	<u>(3,579)</u>	<u>166,401</u>	<u>88,291</u>
Excess (deficiency) of revenues over expenditures	(84,341)	2,175	7,807	9,982	94,323
Fund balance, beginning (restated)	<u>84,341</u>	<u>226,724</u>	<u>(142,383)</u>	<u>84,341</u>	-
Fund balance, ending	\$ -	<u>228,899</u>	<u>(134,576)</u>	<u>94,323</u>	<u>94,323</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
SPECIAL REVENUE FUNDS
SPECIAL 2.5 MILL TAX FUND

Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget (Cash Basis) and Actual
Year Ended December 31, 1995

	Budget	Actual	Adjustment to Budgetary Basis (Note 1)	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
Revenues:					
Taxes - ad valorem	\$215,800	280,603	(64,802)	215,801	1
Intergovernmental revenues -					
State funds - state revenue sharing	60,000	58,369	(30)	58,339	(1,661)
Interest	4,390	4,638	-	4,638	248
Other	135,000	135,600	-	135,600	600
Total revenues	415,190	479,210	(64,832)	414,378	(812)
Expenditures:					
Finance and administrative -					
Tax collector fees	-	8,028	(8,028)	-	-
Other general government -					
Extension -					
Salaries	5,200	4,524	-	4,524	676
Phone	4,000	6,055	(1,855)	4,200	(200)
Maintenance - equipment	1,500	945	(100)	845	655
Courthouse -					
Salaries	68,580	70,857	-	70,857	(2,277)
Employee benefits	23,903	20,149	1,311	21,460	2,443
Utilities and telephone	68,000	63,611	(480)	63,131	4,869
Buildings and grounds	55,000	48,275	(1,167)	47,108	7,892
Maintenance	65,118	65,119	-	65,119	(1)
Total other general government	291,301	279,535	(2,291)	277,244	14,057
Health and welfare -					
Salaries	2,000	1,833	-	1,833	167
Utilities	20,000	21,338	(906)	20,432	(432)
Maintenance - buildings and grounds	5,000	2,177	-	2,177	2,823
Maintenance - equipment	5,000	191	276	467	4,533
Purchase - building	-	318,094	(28,965)	289,129	(289,129)
Other	79,330	336	-	336	78,994
Total health and welfare	111,330	343,969	(29,595)	314,374	(203,044)
Total expenditures	402,631	631,532	(39,914)	591,618	(188,987)

Excess (deficiency) of revenues over expenditures	12,559	(152,322)	(24,918)	(177,240)	(189,799)
Other financing sources (uses):					
Loan from general fund	<u>-</u>	<u>-</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	12,559	(152,322)	125,082	(27,240)	(39,799)
Fund balance, beginning	<u>(12,559)</u>	<u>378,610</u>	<u>(252,039)</u>	<u>126,571</u>	<u>139,130</u>
Fund balance, ending	<u>\$ -</u>	<u>226,288</u>	<u>(126,957)</u>	<u>99,331</u>	<u>99,331</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
SPECIAL REVENUE FUNDS
SPECIAL 2.5 MILL TAX FUND

Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget (Cash Basis) and Actual
Year Ended December 31, 1994

	<u>Budget</u>	<u>Actual</u>	<u>Adjustment to Budgetary Basis (Note 1)</u>	<u>Actual on Budgetary Basis</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:					
Taxes - ad valorem	\$207,938	222,612	(11,548)	211,064	3,126
Intergovernmental revenues -					
State funds - state revenue sharing	60,000	58,323	666	58,989	(1,011)
Interest	3,200	5,289	-	5,289	2,089
Other	-	85	-	85	85
Total revenues	<u>271,138</u>	<u>286,309</u>	<u>(10,882)</u>	<u>275,427</u>	<u>4,289</u>
Expenditures:					
Finance and administrative -					
Tax collector fees	-	8,433	(8,433)	-	-
Other general government -					
Extension -					
Salaries	5,200	4,251	-	4,251	949
Phone	4,200	3,951	14	3,965	235
Maintenance - equipment	1,400	1,559	-	1,559	(159)
Courthouse -					
Salaries	68,651	68,930	-	68,930	(279)
Employee benefits	20,475	21,848	(1,311)	20,537	(62)
Utilities	68,000	64,915	4,156	69,071	(1,071)
Buildings and grounds	45,000	35,545	(998)	34,547	10,453
Maintenance	10,000	11,372	177	11,549	(1,549)
Total other general government	<u>222,926</u>	<u>212,371</u>	<u>2,038</u>	<u>214,409</u>	<u>8,517</u>
Health and welfare -					
Salaries	2,000	2,000	-	2,000	-
Utilities	4,100	700	(85)	615	3,485
Maintenance - buildings and grounds	3,000	6,579	31	6,610	(3,610)
Maintenance - equipment	7,000	1,578	(276)	1,302	5,698
Purchase - New building	70,000	57,101	-	57,101	12,899
Other	95,655	276	1	277	95,378
Total health and welfare	<u>181,755</u>	<u>68,234</u>	<u>(329)</u>	<u>67,905</u>	<u>113,850</u>
Total expenditures	<u>404,681</u>	<u>289,038</u>	<u>(6,724)</u>	<u>282,314</u>	<u>122,367</u>
Excess (deficiency) of revenue and expenditures	(133,543)	(2,729)	(4,158)	(6,887)	126,656
Fund balance, beginning (restated)	<u>133,543</u>	<u>381,339</u>	<u>(247,881)</u>	<u>133,458</u>	<u>(85)</u>
Fund balance, ending	\$ -	<u>378,610</u>	<u>(252,039)</u>	<u>126,571</u>	<u>126,571</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
SPECIAL REVENUE FUNDS
LIBRARY FUND

Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget (Cash Basis) and Actual
Year Ended December 31, 1995

	Budget	Actual	Adjustment to Budgetary Basis (Note 1)	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
Revenues:					
Taxes - ad valorem	\$240,000	277,068	(17,784)	259,284	19,284
Intergovernmental revenues -					
State funds - state revenue sharing	55,000	70,132	(37)	70,095	15,095
Interest	5,000	13,458	-	13,458	8,458
Other revenues	200,000	8,418	-	8,418	(191,582)
Total revenues	<u>500,000</u>	<u>369,076</u>	<u>(17,821)</u>	<u>351,255</u>	<u>(148,745)</u>
Expenditures:					
Culture and recreation -					
Salaries	266,990	249,885	-	249,885	17,105
Employee benefits	43,500	21,590	-	21,590	21,910
Advertising, dues and subscriptions	4,100	2,990	(9)	2,981	1,119
Printing, stationery and forms	5,500	5,285	(90)	5,195	305
Book printing and binding	1,500	-	-	-	1,500
Utilities	28,200	17,283	(125)	17,158	11,042
Postage and box rent	5,000	5,010	(11)	4,999	1
Telephone and delivery	5,000	4,709	239	4,948	52
Building rent	6,000	4,717	-	4,717	1,283
Equipment rent	13,000	11,489	269	11,758	1,242
Maintenance of property and equipment	12,900	9,163	(265)	8,898	4,002
Maintenance services	9,300	5,441	(252)	5,189	4,111
Office supplies	3,900	4,644	(24)	4,620	(720)
Educational, recreational and cultural	11,000	9,507	(9)	9,498	1,502
Vehicle repairs	1,000	804	-	804	196
Travel	3,200	3,131	-	3,131	69
Intergovernmental service charge	2,400	2,400	-	2,400	-
Grants	2,000	1,500	-	1,500	500
Retirement system contribution	10,000	-	-	-	10,000
Tax collection	-	9,646	(9,646)	-	-
Other	16,637	2,839	-	2,839	13,798
Acquisition costs	15,000	11,352	1,170	12,522	2,478

Capital outlay -					
Audio/visuals	1,000	28	-	28	972
Books	-	42,727	(5,503)	39,976	(39,976)
Periodicals	-	8,374	-	8,374	(8,374)
Video recordings	-	218	-	218	(218)
Total expenditures	<u>467,127</u>	<u>434,732</u>	<u>(14,256)</u>	<u>423,228</u>	<u>43,899</u>
Excess (deficiency) of revenues over expenditures	32,873	(65,656)	(3,565)	(71,973)	(104,846)
Fund balance, beginning	<u>(32,873)</u>	<u>641,587</u>	<u>(309,260)</u>	<u>332,327</u>	<u>365,200</u>
Fund balance, ending	\$ <u>-</u>	<u>575,931</u>	<u>(312,825)</u>	<u>260,354</u>	<u>260,354</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
SPECIAL REVENUE FUNDS
LIBRARY FUND

Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget (Cash Basis) and Actual
Year Ended December 31, 1994

	Budget	Actual	Adjustment to Budgetary Basis (Note 1)	Actual on Budgetary Basis	Favorable (Unfavorable)
Revenues:					
Taxes - ad valorem	\$260,000	267,467	(13,876)	253,591	(6,409)
Intergovernmental revenues -					
State funds - state revenue sharing	55,000	70,075	799	70,874	15,874
Interest	10,000	12,434	-	12,434	2,434
Other revenues	-	1,855	167	2,022	2,022
Total revenues	<u>325,000</u>	<u>351,831</u>	<u>(12,910)</u>	<u>338,921</u>	<u>13,921</u>
Expenditures:					
Culture and recreation -					
Salaries	251,883	237,651	-	237,651	14,232
Employee benefits	43,000	34,085	-	34,085	8,915
Advertising, dues and subscriptions	3,200	2,897	-	2,897	303
Printing, stationery and forms	5,000	4,376	241	4,617	383
Book printing and binding	600	407	-	407	193
Utilities	15,300	13,263	99	13,362	1,938
Postage and box rent	4,000	2,778	-	2,778	1,222
Telephone and delivery	4,000	3,714	(80)	3,634	366
Building rent	6,500	5,775	-	5,775	725
Equipment rent	12,500	10,213	(441)	9,772	2,728
Maintenance of property and equipment	12,400	7,731	1,046	8,777	3,623
Maintenance services	7,500	4,143	11	4,154	3,346
Insurance	500	252	-	252	248
Office supplies	6,800	4,506	56	4,562	2,238
Educational, recreational and cultural	12,200	5,807	(200)	5,607	6,593
Vehicle repairs	1,000	270	-	270	730
Travel	3,000	2,668	-	2,668	332
Intergovernmental service charge	2,400	2,400	-	2,400	-
Grants	2,000	1,518	-	1,518	482
Retirement contribution	12,000	-	-	-	12,000
Tax collection	-	10,132	(10,132)	-	-
Other	220,939	2,723	-	2,723	218,216
Acquisition costs	18,000	6,388	(1,040)	5,348	12,652

Capital Outlay -					
Audio/visuals	1,000	-	-	-	1,000
Books	73,000	46,570	2,583	49,153	23,847
Periodicals	10,000	8,848	134	8,982	1,018
Video recordings	<u>1,300</u>	<u>940</u>	<u>-</u>	<u>940</u>	<u>360</u>
Total expenditures	<u>730,022</u>	<u>420,055</u>	<u>(7,723)</u>	<u>412,332</u>	<u>317,690</u>
Excess (deficiency) of revenues over expenditures	(405,022)	(68,224)	(5,187)	(73,411)	331,611
Fund balance, beginning	<u>405,022</u>	<u>709,811</u>	<u>(304,073)</u>	<u>405,738</u>	<u>716</u>
Fund balance, ending	\$ <u>-</u>	<u>641,587</u>	<u>309,260</u>	<u>332,327</u>	<u>332,327</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
SPECIAL LIBRARY FUND

Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget (Cash Basis) and Actual
Year Ended December 31, 1995

	Budget	Actual	Adjustment to Budgetary Basis (Note 1)	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
Revenues:					
Fees, charges and commissions	\$17,000	23,180	-	23,180	6,180
Fines and forfeitures	2,800	6,084	-	6,084	3,284
Interest	700	2,114	-	2,114	1,414
Other revenues	-	178	-	178	178
Total revenues	<u>20,500</u>	<u>31,556</u>	<u>-</u>	<u>31,556</u>	<u>11,056</u>
Expenditures:					
Advertising, dues and subscriptions	5,000	569	-	569	4,431
Professional fees	9,500	750	(42)	708	8,792
Acquisition expense	76,139	18,178	-	18,178	57,961
Total expenditures	<u>90,639</u>	<u>19,497</u>	<u>(42)</u>	<u>19,455</u>	<u>71,184</u>
Excess (deficiency) of revenues over expenditures	(70,139)	12,059	42	12,101	82,240
Fund balance, beginning	<u>70,139</u>	<u>70,140</u>	<u>-</u>	<u>70,140</u>	<u>1</u>
Fund balance, ending	\$ -	<u>82,199</u>	<u>42</u>	<u>82,241</u>	<u>82,241</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
SPECIAL LIBRARY FUND

Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget (Cash Basis) and Actual
Year Ended December 31, 1994

	Budget	Actual	Adjustment to Budgetary Basis (Note 1)	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
Revenues:					
Fees, charges and commissions	\$17,000	23,503	685	24,188	7,188
Fines and forfeitures	2,000	5,746	59	5,805	3,805
Interest	500	1,411	-	1,411	911
Other revenues	1,700	4,851	285	5,136	3,436
Total revenues	<u>21,200</u>	<u>35,511</u>	<u>1,029</u>	<u>36,540</u>	<u>15,340</u>
Expenditures:					
Advertising, dues and subscriptions	5,000	847	-	847	4,153
Professional fees	500	-	280	280	220
Architectural and landscape	700	-	-	-	700
Acquisition expense	50,005	278	-	278	49,727
Total expenditures	<u>56,205</u>	<u>1,125</u>	<u>280</u>	<u>1,405</u>	<u>54,800</u>
Excess (deficiency) of revenues over expenditures	(35,005)	34,386	749	35,135	70,140
Fund balance, beginning	<u>35,005</u>	<u>35,754</u>	<u>(749)</u>	<u>35,005</u>	-
Fund balance, ending	\$ -	<u>70,140</u>	-	<u>70,140</u>	<u>70,140</u>

WEBSTER PARISH POLICE JURY
Minden, Louisiana
SPECIAL REVENUE FUNDS
LAAP EDC/Grant ID# CR9307-94-01
Statement of Revenues, Expenditures and Changes in Fund Balance -
For the Two Years Ended December 31, 1995

	<u>1994</u>	<u>1995</u>
Revenues:		
Grant revenue	\$125,254	57,179
Interest revenue	810	166
Matching funds - cash	21,500	-
In-Kind Revenue	<u>10,643</u>	<u>27,245</u>
Total revenue	<u>158,207</u>	<u>84,590</u>
Expenditures:		
Contractual	81,600	32,000
Dues and memberships	400	200
In-Kind expense	10,643	27,245
Insurance	1,678	708
Miscellaneous	2,344	2,416
Office equipment and supplies	7,728	1,610
Payroll taxes	957	341
Postage	1,777	918
Printing	154	450
Professional fees	-	2,000
Salaries	33,708	20,504
Telephone	1,506	976
Travel	3,579	6,169
Utilities	<u>826</u>	<u>360</u>
Total expenditures	<u>146,900</u>	<u>95,897</u>
Excess (deficiency) of revenues over expenditures	11,307	(11,307)
Fund balance, beginning	<u>-</u>	<u>11,307</u>
Fund balance, ending	<u>\$ 11,307</u>	<u>-</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH POLICE JURY
SPECIAL REVENUE FUNDS
CRIMINAL COURT FUND

Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget (Cash Basis) and Actual
Year Ended December 31, 1995

	Budget	Actual	Adjustment to Budgetary Basis (Note 1)	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
Revenues:					
Fees, charges and commissions -					
Court costs	\$ 10,000	11,696	(245)	11,451	1,451
Witness and probation fees	3,300	4,224	(240)	3,984	684
Fines and forfeitures -					
Fines	225,000	208,332	(24,508)	183,824	(41,176)
DA seizure and forfeiture	5,500	16,470	-	16,470	10,970
Bond forfeiture	6,000	7,843	-	7,843	1,843
Interest	800	240	-	240	(560)
Other	72,000	70,050	-	70,050	(1,950)
Total revenues	<u>322,600</u>	<u>318,855</u>	<u>(24,993)</u>	<u>293,862</u>	<u>(28,738)</u>
Expenditures:					
Judicial -					
District Attorney expenses -					
Salaries	157,951	166,450	-	166,450	(8,499)
Employee benefits	73,728	56,522	3,197	59,719	14,009
Phone	7,800	9,217	51	9,268	(1,468)
Rentals	4,000	4,277	-	4,277	(277)
Maintenance - equipment	1,800	470	-	470	1,330
Professional fees	7,500	8,225	(675)	7,550	(50)
Supplies and postage	8,000	15,437	(396)	15,041	(7,041)
Travel	100	-	-	-	100
Miscellaneous	6,000	2,139	792	2,931	3,069
District Judge expenses -					
Salaries	18,700	18,927	-	18,927	(227)
Phone	2,700	2,638	(30)	2,608	92
Court attendance	10,000	10,675	100	10,775	(775)
Law library	10,000	11,346	(788)	10,558	(58)
Office supplies and transcripts	6,000	2,059	(19)	2,040	3,960
Equipment rental	3,350	-	-	-	3,350
Bill, minutes, warrants	25,000	34,144	(360)	33,784	(8,784)
Miscellaneous	16,139	22,153	-	22,153	(6,014)
Total judicial	<u>358,768</u>	<u>364,679</u>	<u>1,872</u>	<u>366,551</u>	<u>(7,783)</u>
Finance and administrative -					
Collection fees	-	29,403	(29,403)	-	-
Total expenditures	<u>358,768</u>	<u>394,082</u>	<u>(27,531)</u>	<u>366,551</u>	<u>(7,783)</u>

Excess (deficiency) of revenues over expenditures	(36,168)	(75,227)	2,538	(72,689)	(36,521)
Other financing sources (uses):					
Operating transfers in	10,670	49,074	-	49,074	38,404
Excess (deficiency) of revenues and other sources over expenditures and other uses	(25,498)	(26,153)	2,538	(23,615)	1,883
Fund balance, beginning	<u>25,498</u>	<u>33,068</u>	<u>(7,569)</u>	<u>25,499</u>	<u>1</u>
Fund balance, ending	\$ -	<u>6,915</u>	<u>(5,031)</u>	<u>1,884</u>	<u>1,884</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH POLICE JURY
SPECIAL REVENUE FUNDS
CRIMINAL COURT FUND

Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget (Cash Basis) and Actual
Year Ended December 31, 1994

	Budget	Actual	Adjustment to Budgetary Basis (Note 1)	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
Revenues:					
Fees, charges and commissions - Court costs	\$ 9,000	16,048	(370)	15,678	6,678
Fines and forfeitures - Fines	230,000	280,064	(43,541)	236,523	6,523
D. A. Seizure and forfeiture	22,500	14,615	-	14,615	(7,885)
Interest	650	1,771	-	1,771	1,121
Other	67,600	76,811	-	76,811	9,211
Total revenues	<u>329,750</u>	<u>389,309</u>	<u>(43,911)</u>	<u>345,398</u>	<u>15,648</u>
Expenditures:					
Judicial -					
District Attorney expenses -	148,299	157,426	-	157,426	(9,127)
Salaries	58,678	71,452	(3,233)	68,219	(9,541)
Employee benefits	9,100	8,400	240	8,640	460
Phone	4,000	4,491	113	4,604	(604)
Rentals	1,200	2,522	-	2,522	(1,322)
Maintenance - equipment	7,500	7,494	888	8,382	(882)
Professional fees	10,000	8,980	192	9,172	828
Supplies and postage	-	73	-	73	(73)
Travel	-	7,421	(791)	6,630	(6,630)
Miscellaneous	-	-	-	-	-
District Judge expenses -	24,985	23,241	-	23,241	1,744
Salaries	2,700	2,672	15	2,687	13
Phone	10,000	11,270	(380)	10,890	(890)
Court attendance	10,000	11,203	199	11,402	(1,402)
Law library	1,500	6,517	1,334	7,851	(6,351)
Office supplies and transcripts	-	2,533	-	2,533	(2,533)
Equipment rental	13,000	32,484	1,085	33,569	(20,569)
Bills, minutes, warrants	-	1,160	-	1,160	(1,160)
Capital outlay - equipment	-	1,500	-	1,500	(1,500)
Refunds	73,068	1,509	(5)	1,504	71,564
Other	374,030	362,348	(343)	362,005	12,025
Total judicial	-	-	-	-	-
Finance and administrative - Collection fees	-	35,611	(35,611)	-	-
Other	-	-	-	-	-
Total expenditures	<u>374,030</u>	<u>397,959</u>	<u>(35,954)</u>	<u>362,005</u>	<u>12,025</u>

Excess (deficiency) of revenues over expenditures	(44,280)	(8,650)	(7,957)	(16,607)	27,673
Other financing sources (uses):					
Operating transfers in	<u>(30,905)</u>	<u>(33,079)</u>	<u>-</u>	<u>(33,079)</u>	<u>(2,174)</u>
Transfers to Court Reporter					
Excess (deficiency) of revenues and other sources over expenditures and other uses	(75,185)	(41,729)	(7,957)	(49,686)	25,499
Fund balance, beginning	<u>75,185</u>	<u>74,797</u>	<u>388</u>	<u>75,185</u>	<u>-</u>
Fund balance, ending	\$ <u>-</u>	<u>33,068</u>	<u>(7,569)</u>	<u>25,499</u>	<u>25,499</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
SPECIAL REVENUE FUNDS
COURT REPORTER FUND

Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget (Cash Basis) and Actual
Year Ended December 31, 1995

	Budget	Actual	Adjustment to Budgetary Basis (Note 1)	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
Revenues:					
Fees, charges and commissions -					
Clerk's advance	\$14,000	9,754	454	10,208	(3,792)
Transcripts	2,000	5,293	50	5,343	3,343
Total revenues	16,000	15,047	504	15,551	(449)
Expenditures:					
Judicial -					
Salaries	57,330	59,963	-	59,963	(2,633)
Employee benefits	8,740	13,313	1141	14,454	(5,714)
Equipment purchase	-	1,410	47	1,457	(1,457)
Office supplies	1,800	-	-	-	1,800
Equipment rental	1,400	1,280	-	1,280	120
Other	-	-	20	20	(20)
Total expenditures	69,270	75,966	1208	77,174	(7,904)
Excess (deficiency) of revenues over expenditures	(53,270)	(60,919)	(704)	(61,623)	(8,353)
Other financing sources:					
Operating transfers in	53,270	61,625	-	61,625	(8,355)
Excess of revenues and other sources over expenditures	-	706	(704)	2	2
Fund balance, beginning	-	-	-	-	-
Fund balance, ending	-	(150)	(704)	2	2

The accompanying notes are an integral part of this statement.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
SPECIAL REVENUE FUNDS
COURT REPORTER FUND

Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget (Cash Basis) and Actual
Year Ended December 31, 1994

	<u>Budget</u>	<u>Actual</u>	<u>Adjustment to Budgetary Basis (Note 1)</u>	<u>Actual on Budgetary Basis</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:					
Fees, charges and commissions-					
Clerk's advance	\$14,000	12,265	2,426	14,691	691
Transcripts	2,400	2,785	57	2,842	442
Total revenues	<u>16,400</u>	<u>15,050</u>	<u>2,483</u>	<u>17,533</u>	<u>1,133</u>
Expenditures:					
Judicial -					
Salaries	52,763	56,917	-	56,917	(4,154)
Employee benefits	8,941	7,979	(1,142)	6,837	2,104
Office supplies	4,000	2,007	(135)	1,872	2,128
Equipment Rental	3,800	1,359	-	1,359	2,441
Total expenditures	<u>69,504</u>	<u>68,262</u>	<u>(1,277)</u>	<u>66,985</u>	<u>2,519</u>
Excess (deficiency) of revenues over expenditures	(53,104)	(53,212)	3,760	(49,452)	3,652
Other financing sources:					
Operating transfers in	<u>53,104</u>	<u>49,452</u>	-	<u>49,452</u>	<u>(3,652)</u>
Excess (deficiency) of revenues and other sources over expenditures	-	(3,760)	3,760	-	-
Fund balance, beginning	-	<u>2,904</u>	(2,904)	-	-
Fund balance, ending	\$ -	<u>(856)</u>	<u>856</u>	-	-

The accompanying notes are an integral part of this statement.

WEBSTER PARISH POLICE JURY
 SPECIAL REVENUE FUNDS
 D.A. Asset/Forfeiture Fund
 Statement of Revenues, Expenditures and Changes in Fund Balance -
 Budget (Cash Basis) and Actual
 Year Ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Adjustment to Budgetary Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue:					
Assets and Forfeiture	\$ -	406	-	406	406
Total Revenue:	<u>-</u>	<u>406</u>	<u>-</u>	<u>406</u>	<u>406</u>
Expenditures:					
Assistant District Attorney Salary	-	3,500	-	3,500	(3,500)
Other	9,382	2,668	-	2,668	6,714
Total Expenditures:	<u>9,382</u>	<u>6,168</u>	<u>-</u>	<u>6,168</u>	<u>3,214</u>
Excess (deficiency) of revenues over expenditures	<u>(9,382)</u>	<u>(5,762)</u>	<u>-</u>	<u>(5,762)</u>	<u>3,620</u>
Fund balance, beginning	<u>9,382</u>	<u>9,382</u>	<u>-</u>	<u>9,382</u>	<u>-</u>
Fund balance, ending	<u>\$ -</u>	<u>3,620</u>	<u>-</u>	<u>3,620</u>	<u>3,620</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH POLICE JURY
 SPECIAL REVENUE FUNDS
 D.A. Asset/Forfeiture Fund
 Statement of Revenues, Expenditures and Changes in Fund Balance -
 Budget (Cash Basis) and Actual
 Year Ended December 31, 1994

	Budget	Actual	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
Revenue:					
Assets and Forfeiture	\$4,800	-	-	-	(4,800)
Total Revenue:	4,800	-	-	-	(4,800)
Expenditures:					
Assistant District Attorney Salary	4,600	4,600	-	4,600	200
Total Expenditures:	4,600	4,600	-	4,600	200
Excess (deficiency) of revenues over expenditures	-	(4,600)	-	(4,600)	(4,600)
Fund balance, beginning	-	13,982	-	13,982	13,982
Fund balance, ending	\$ -	9,382	-	9,382	9,382

The accompanying notes are an integral part of this statement.

WEBSTER PARISH POLICE JURY
Minden, Louisiana

CAPITAL PROJECTS FUNDS

Capital Projects Library Fund

The Capital Projects Library Fund accounts for the issuance of bonds for renovation and improvement of library facilities.

LCDBG FUND

The LCDBG Fund accounts for grant funds received to construct and acquire fire department building and equipment for the Sarepta Fire District.

WEBSTER PARISH POLICE JURY
 Minden, Louisiana
 CAPITAL PROJECTS FUNDS

COMBINING BALANCE SHEET
 December 31, 1995

	Capital Projects Library	LCDBG #101-3041	Total
<u>ASSETS</u>			
Cash	\$ 204,515	-	204,515
Investments	1,846,454	-	1,846,454
Receivables	-	-	-
Total Assets	<u>2,050,969</u>	<u>-</u>	<u>2,050,969</u>
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Accounts payable	2,000	-	2,000
Total Liabilities	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Fund Balances:			
Undesignated	2,048,969	-	2,048,969
Total Fund Balance	<u>2,048,969</u>	<u>-</u>	<u>2,048,969</u>
Total Liabilities and Fund Balances	<u>\$2,050,969</u>	<u>-</u>	<u>2,050,969</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
CAPITAL PROJECTS FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Year Ended December 31, 1995

	LCDBG Grant #101-3041	Capital Projects Library	Total
Revenues:			
Grant revenue	\$437,343	-	437,343
Interest income	-	85,889	85,889
Total revenues	<u>437,343</u>	<u>85,889</u>	<u>523,232</u>
Expenditures:			
General -			
Grant administration	24,885	-	24,885
Equipment	279,341	-	279,341
Legal fees	275	-	275
Travel	31	-	31
Bank charges	15	-	15
Construction expenditures	136,047	70,409	206,456
Acquisition expenditures	-	131,375	131,375
Major repairs	-	147,042	147,042
Professional fees	-	68,339	68,339
Recording fees	118	-	118
Other	861	-	861
Debt Service -			
Paying agent fees	-	772	772
Total expenditure	<u>441,573</u>	<u>417,937</u>	<u>859,510</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(4,230)</u>	<u>(332,048)</u>	<u>(336,278)</u>
FUND BALANCE, BEGINNING	<u>4,230</u>	<u>2,381,017</u>	<u>2,385,247</u>
FUND BALANCE, ENDING	<u>\$ -</u>	<u>2,048,969</u>	<u>2,048,969</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
CAPITAL PROJECTS FUNDS
CAPITAL PROJECTS LIBRARY

Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget (Cash Basis) and Actual
Year Ended December 31, 1995

	Budget	Actual	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
Revenues:					
Interest income	\$ 90,000	85,889	71,437	157,326	67,326
Total revenues	<u>90,000</u>	<u>85,889</u>	<u>71,437</u>	<u>157,326</u>	<u>67,326</u>
Expenditures:					
General -					
Construction expenditures	1,784,678	70,409	1,970	72,379	1,712,299
Acquisition expenditures	250,000	131,375	15,608	146,983	103,017
Major repairs	220,000	147,042	-	147,042	72,958
Professional fees	175,000	68,339	25,722	94,061	80,939
Miscellaneous	305,000	-	-	-	305,000
Debt Service					
Paying agent fees	<u>1,000</u>	<u>772</u>	<u>-</u>	<u>772</u>	<u>228</u>
Total expenditures	<u>2,735,678</u>	<u>417,937</u>	<u>43,300</u>	<u>461,237</u>	<u>2,274,441</u>
Excess (deficiency) of revenues over expenditures	(2,645,678)	(332,048)	28,137	(303,911)	2,341,767
Other financing sources:					
Loan from fund 15	200,000	-	-	-	(200,000)
Proceeds from long-term bonds	2,400,000	-	-	-	(2,400,000)
Total other financing sources	<u>2,600,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,600,000)</u>
Excess (deficiency) of revenues and other source over expenditures	45,678	(332,048)	28,137	(303,911)	(258,233)
Fund balance, beginning	<u>(45,678)</u>	<u>2,381,017</u>	<u>(26,136)</u>	<u>2,354,881</u>	<u>2,309,203</u>
Fund balance, ending	\$ -	<u>2,048,969</u>	<u>2,001</u>	<u>2,050,970</u>	<u>2,050,970</u>

The accompanying notes are an integral part of this statement

WEBSTER PARISH POLICE JURY
Minden, Louisiana
CAPITAL PROJECTS FUNDS
CAPITAL PROJECTS LIBRARY

Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget (Cash Basis) and Actual
Year Ended December 31, 1994

	Budget	Actual	Adjustment to Budgetary Basis (Note 1)	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
Revenues:					
Federal Grant	\$ 100,000	-	-	-	(100,000)
Interest income	44,000	94,869	(71,437)	23,432	(20,568)
Total revenues	<u>144,000</u>	<u>94,869</u>	<u>(71,437)</u>	<u>23,432</u>	<u>(120,568)</u>
Expenditures:					
General -					
Advertising	101,999	-	-	-	101,999
Equipment rental	10,000	1,602	-	1,601	8,399
Legal fees	17,500	6,000	-	6,000	11,500
Architectural and landscape fees	108,800	56,490	-	56,490	52,310
Construction expenditures	1,450,000	1,970	(1,970)	-	1,450,000
Acquisition expenditures	507,000	183,463	(17,608)	165,855	341,145
Land improvements	204,000	-	-	-	204,000
Major repairs	400,500	308,147	-	308,147	92,353
Library expenses	50,000	-	-	-	50,000
Professional fees	10,000	34,125	(25,722)	8,403	1,597
Miscellaneous	142,738	-	-	-	142,738
Debt Service					
Principal and interest	90,000	98,929	-	98,929	(8,929)
Expense of bond sale	59,000	30,663	-	30,663	28,337
Total expenditures	<u>3,151,537</u>	<u>721,389</u>	<u>(45,300)</u>	<u>676,088</u>	<u>2,475,449</u>
Excess (deficiency) of revenues over expenditures	(3,007,537)	(626,520)	(26,137)	(652,656)	2,354,881
Other financing sources:					
Proceeds from long-term bonds	3,007,537	3,007,537	-	3,007,537	-
Excess (deficiency) of revenues and other source over expenditures	-	2,381,017	(26,137)	2,354,881	2,354,881
Fund balance, beginning	-	-	-	-	-
Fund balance, ending	\$ -	<u>2,381,017</u>	<u>(26,137)</u>	<u>2,354,881</u>	<u>2,354,881</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
CAPITAL PROJECTS FUNDS
LCDBG GRANT # 101-3041

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Two Years Ended December 31, 1995

	<u>1994</u>	<u>1995</u>
Revenue:		
Grant Revenue	\$20,000	\$437,343
Expenditures:		
Grant administration	1,700	24,885
Legal	1,500	275
Recording fees	136	118
Travel	-	31
Bank charges	-	15
Equipment - office	249	-
Lease - land	2,700	-
Construction - engineer	11,972	13,747
Construction - bldg.	-	122,300
Equipment - pumper	-	132,520
Equipment - tanker	-	146,821
Other	-	861
Total expenditures	<u>18,257</u>	<u>441,573</u>
Excess (deficiency) or revenues over expenditures	<u>1,743</u>	<u>(4,230)</u>
Fund balance, beginning	<u>2,487</u>	<u>4,230</u>
Fund balance, ending	<u>\$ 4,230</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH POLICE JURY
Minden, Louisiana

AGENCY FUNDS

DA SPECIAL ACCOUNT FUND

The DA special account fund accounts for the forfeitures and seizures made during arrest. This money is in trust until a court order is issued detailing its disbursement.

WEBSTER PARISH POLICE JURY
Minden, Louisiana

AGENCY FUNDS
Combining Balance Sheets
December 31, 1995 and 1994

	1995			1994		
	DA Special Account	Master Bank Fund	Total	DA Special Account	Master Bank Fund	Total
<u>ASSETS</u>						
Cash	\$147,329	29,925	177,254	213,902	27,808	241,710
Total assets	\$147,329	29,925	177,254	213,902	27,808	241,710
<u>LIABILITIES</u>						
Amounts pending court order	\$147,329	-	147,329	213,902	-	213,902
Payroll withholdings	-	29,925	29,925	-	27,808	27,808
Total liabilities	\$147,329	29,925	177,254	213,902	27,808	241,710

The accompanying notes are an integral part of this statement.

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets not used in proprietary fund operations.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
GENERAL FIXED ASSETS ACCOUNT GROUP
Statement of General Fixed Assets
December 31, 1995

General fixed assets, at cost:	
Police Jury:	
Buildings and land	\$5,209,135
Vehicles and equipment	<u>3,721,006</u>
	<u>8,930,141</u>
Library:	
Equipment	257,377
Books, etc.	897,121
Land and construction in progress	<u>869,613</u>
	<u>2,024,111</u>
Total general fixed assets (primary government)	<u>\$10,954,252</u>
Total investment in general fixed assets	<u>\$10,954,252</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH POLICE JURY
 Minden, Louisiana
 GENERAL FIXED ASSETS ACCOUNT GROUP
 Statement of Changes in General Fixed Assets
 Years Ended December 31, 1995 and December 31, 1994

	Police Jury		Library		Total
	Buildings and Land	Vehicles and Equipment	Equipment	Buildings and Land	
General fixed assets, 1-1-94	\$5,027,257	3,145,056	133,753	-	9,097,356
1994					
Additions	194,257	180,792	4,068	539,256	977,447
Deletions	-	-	-	-	1,578
General fixed	<u>5,221,514</u>	<u>3,325,848</u>	<u>137,821</u>	<u>539,256</u>	<u>10,073,225</u>
1995					
Additions	454,964	403,958	145,352	330,357	1,382,981
Deletions	<u>467,343</u>	<u>8,800</u>	<u>25,796</u>	<u>15</u>	<u>501,954</u>
General fixed assets, 12-31-95	<u>\$5,209,135</u>	<u>3,721,006</u>	<u>257,377</u>	<u>869,613</u>	<u>10,954,252</u>

The accompanying notes are an integral part of this statement.

GENERAL LONG-TERM DEBT ACCOUNT GROUP

To account for unmatured principal amounts on general long-term debt expected to be financed from governmental type funds. Payments of matured obligations, including interest, are accounted for in the debt service funds.

WEBSTER PARISH POLICE JURY
Minden, Louisiana

STATEMENT OF GENERAL LONG-TERM DEBT
December 31, 1995

	Library Bond <u>1994</u>	Landfill Closure and Postclosure <u>Care</u>	Unpaid <u>Leave</u>	<u>Total</u>
AMOUNTS AVAILABLE AND TO BE PROVIDED FOR PAYMENT OF GENERAL LONG-TERM DEBT				
Amount available in debt service fund	\$ 321,082	-	-	321,082
Funds to be provided from:				
General fund revenues	-	-	2,874	2,874
Sales tax revenues	-	926,046	-	926,046
Ad valorem taxes	2,588,918	-	133,438	2,722,356
Total available and to be provided	<u>\$2,910,000</u>	<u>926,046</u>	<u>136,312</u>	<u>3,972,358</u>
GENERAL LONG-TERM DEBT PAYABLE				
Bonds Payable	\$2,910,000	-	-	2,910,000
Accumulated leave	-	-	136,312	136,312
Landfill closure and post closure costs	-	926,046	-	926,046
Total general long-term debt payable	<u>\$2,910,000</u>	<u>926,046</u>	<u>136,312</u>	<u>3,972,358</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH POLICE JURY
Minden, Louisiana

COMPONENT UNITS

WEBSTER PARISH POLICE JURY
Minden, Louisiana
COMPONENT UNIT
COMMUNITY SERVICES FUND

BALANCE SHEET
December 31, 1995

	<u>Total</u>	<u>Section 8</u>	<u>Head Start Programs</u>	<u>Local Programs</u>
ASSETS				
Cash on hand and in banks	\$ 438,631	39,318	200,923	153,834
Certificates of deposit	100,000	-	-	100,000
Investments	103,452	-	-	103,452
Receivables	193,111	33,126	35,657	78,082
Due from other funds	<u>527,055</u>	<u>3,933</u>	<u>17,188</u>	<u>492,871</u>
TOTAL ASSETS	<u>\$1,362,249</u>	<u>76,377</u>	<u>253,768</u>	<u>928,239</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 116,193	2,500	84,592	3,653
Due to other funds	527,055	10,133	169,176	268,586
Deferred liability - audit costs	19,250	-	-	19,250
Total liabilities	<u>662,498</u>	<u>12,633</u>	<u>253,768</u>	<u>291,489</u>
Fund balances:				
Undesignated	<u>699,751</u>	<u>63,744</u>	-	<u>636,750</u>
Total Fund Balances	<u>699,751</u>	<u>63,744</u>	<u>-</u>	<u>636,750</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$1,362,249</u>	<u>76,377</u>	<u>253,768</u>	<u>928,239</u>

The accompanying notes are an integral part of this statement.

<u>Community Services Block Grants</u>	<u>Food Stamp Program</u>	<u>Child Care Food-Family Day Care</u>	<u>Weatherization Programs</u>	<u>LIHEAP Energy Assistance</u>	<u>Transportation Programs</u>	<u>Food & Shelter Programs</u>
10,760	6,771	4,109	100	-	19,939	2,877
-	-	-	-	-	-	-
-	-	-	-	-	-	-
15,120	5,118	13,799	-	-	12,209	-
5	4,452	-	-	-	7,863	743
<u>25,885</u>	<u>16,341</u>	<u>17,908</u>	<u>100</u>	<u>-</u>	<u>40,011</u>	<u>3,620</u>
6,337	1,303	9,793	-	-	7,554	461
19,548	15,038	8,115	100	-	33,200	3,159
-	-	-	-	-	-	-
<u>25,885</u>	<u>16,341</u>	<u>17,908</u>	<u>100</u>	<u>-</u>	<u>40,754</u>	<u>3,620</u>
-	-	-	-	-	(743)	-
-	-	-	-	-	(743)	-
<u>25,885</u>	<u>16,341</u>	<u>17,908</u>	<u>100</u>	<u>-</u>	<u>40,011</u>	<u>3,620</u>

WEBSTER PARISH POLICE JURY
Minden, Louisiana
COMPONENT UNIT
COMMUNITY SERVICES FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE BY PROGRAM TYPES
Year Ended December 31, 1995

	<u>Total</u>	<u>Section 8</u>	<u>Head Start Programs</u>	<u>Local Programs</u>
REVENUES				
Intergovernmental				
Federal Funds:				
Direct	\$1,713,862	489,604	1,224,258	-
Indirect	743,861	530	117,212	107,010
Local Funds:				
In-Kind	374,796	-	306,065	-
Other	33,000	-	-	33,000
Interest	13,904	1,500	-	12,404
Other revenues	44,860	-	-	23,071
Total Revenues	<u>2,924,283</u>	<u>491,634</u>	<u>1,647,535</u>	<u>175,485</u>
EXPENDITURES				
Health and welfare				
Salaries	939,699	27,790	645,768	8,931
Fringe	371,047	9,025	272,767	5,008
Audit	9,343	-	9,000	-
Contract services	23,110	-	22,510	-
Travel	22,398	1,969	13,998	1,335
Gas, oil and repairs	87,137	546	28,381	444
Other supplies and office expense	203,127	7,373	184,017	6,025
Capital outlays	75,279	-	73,311	193
Rent	4,200	-	3,000	-
Insurance	52,826	751	31,963	764
Telephone	16,664	578	10,145	437
Utilities	29,033	605	25,448	21
Special projects	218,086	-	4,673	-
Service providers	406,484	406,484	-	-
In-Kind	374,796	-	306,065	-
Other costs	26,744	6,747	16,489	1,029
Total Expenditures	<u>2,859,973</u>	<u>461,868</u>	<u>1,647,535</u>	<u>24,187</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	275,782	-	51,730	114,282
Operating transfers out	<u>(275,782)</u>	<u>-</u>	<u>(51,730)</u>	<u>(224,052)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(109,770)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES				
	64,310	29,766	-	41,528
Fund balance, beginning	<u>635,441</u>	<u>33,978</u>	<u>-</u>	<u>595,222</u>
Fund balance, ending	<u>\$ 699,751</u>	<u>63,744</u>	<u>-</u>	<u>636,750</u>

The accompanying notes are an integral part of this statement.

<u>Community Services Block Grants</u>	<u>Food Stamp Program</u>	<u>Child Care Food-Family Day Care</u>	<u>Weatherization Programs</u>	<u>LIHEAP Energy Assistance</u>	<u>Transportation Programs</u>	<u>Food & Shelter Programs</u>
-	-	-	-	-	-	-
112,808	34,323	146,793	-	85,541	124,750	14,894
-	-	-	-	-	68,731	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	21,789	-
<u>112,808</u>	<u>34,323</u>	<u>146,793</u>	<u>-</u>	<u>85,541</u>	<u>215,270</u>	<u>14,894</u>
74,372	40,393	24,316	-	5,356	102,869	9,904
22,476	15,860	6,793	-	1,056	37,058	1,004
-	-	-	-	-	-	343
-	600	-	-	-	-	-
-	269	1,524	-	-	3,303	-
-	741	295	-	-	56,619	111
489	1,310	1,276	-	-	2,024	613
-	-	750	-	-	1,025	-
1,200	-	-	-	-	-	-
3,380	4,453	521	-	-	9,586	1,408
875	572	539	-	-	3,517	1
2,000	324	324	-	-	311	-
8,017	-	109,024	-	79,573	-	16,799
-	-	-	-	-	-	-
-	-	-	-	-	68,731	-
-	178	150	-	-	2,151	-
<u>112,809</u>	<u>64,700</u>	<u>145,512</u>	<u>-</u>	<u>85,985</u>	<u>287,194</u>	<u>30,183</u>
1	30,377	2	-	344	72,605	6,441
-	-	-	-	-	-	-
<u>1</u>	<u>30,377</u>	<u>2</u>	<u>-</u>	<u>344</u>	<u>72,605</u>	<u>6,441</u>
-	-	1,283	-	(100)	681	(8,848)
-	-	(1,283)	-	100	(1,424)	8,848
-	-	-	-	-	(743)	-

WEBSTER PARISH POLICE JURY
Minden, Louisiana
COMPONENT UNIT
COMMUNITY SERVICES FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE BY PROGRAM TYPES
Year Ended December 31, 1994

	<u>Total</u>	<u>Section 8</u>	<u>Head Start Programs</u>	<u>Local Programs</u>
REVENUES				
Intergovernmental				
Federal Funds:				
Direct	\$1,535,362	318,632	1,216,730	-
Indirect	838,243	6,252	107,565	98,464
Local Funds:				
In-Kind	386,261	-	309,333	-
Other	33,000	-	-	33,000
Interest	9,592	306	-	9,286
Other revenues	40,407	-	-	23,182
Total Revenues	<u>2,842,865</u>	<u>325,190</u>	<u>1,633,628</u>	<u>163,932</u>
EXPENDITURES				
Health and welfare				
Salaries	845,807	13,841	562,432	12,565
Fringe	371,040	5,127	265,100	5,579
Audit	15,000	1,000	7,000	6,708
Contract service	23,268	-	22,780	-
Travel	20,316	353	15,152	680
Gas, oil and repairs	51,371	188	17,925	1,848
Other supplies and office expense	228,382	3,551	187,737	4,134
Capital outlays	177,439	-	158,768	2,898
Rent	6,600	-	5,400	-
Insurance	56,334	1,106	28,202	6,075
Telephone	14,273	574	9,971	887
Utilities	24,970	304	21,584	1,078
Special projects	265,900	-	4,502	75
Service providers	282,799	282,799	-	-
In-Kind	386,261	-	309,333	-
Other costs	32,544	3,046	17,742	4,582
Total Expenditures	<u>2,802,304</u>	<u>311,889</u>	<u>1,633,628</u>	<u>47,109</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	203,378	-	54,018	53,097
Operating transfers out	<u>(203,378)</u>	<u>-</u>	<u>(54,018)</u>	<u>(149,335)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(96,238)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES				
	40,561	13,301	-	20,585
Fund balance, beginning	<u>594,880</u>	<u>20,677</u>	<u>-</u>	<u>574,637</u>
Fund balance, ending	<u>\$ 635,441</u>	<u>33,978</u>	<u>-</u>	<u>595,222</u>

The accompanying notes are an integral part of this statement.

<u>Community Services Block Grants</u>	<u>Food Stamp Program</u>	<u>Child Care Food-Family Day Care</u>	<u>Weatherization Programs</u>	<u>LIHEAP Energy Assistance</u>	<u>Transportation Programs</u>	<u>Food & Shelter Programs</u>
-	-	-	-	-	-	-
106,612	35,101	173,125	64,417	125,134	87,924	33,649
-	-	-	-	-	76,928	-
-	-	-	-	-	-	-
-	-	-	-	-	17,225	-
<u>106,612</u>	<u>35,101</u>	<u>173,125</u>	<u>64,417</u>	<u>125,134</u>	<u>182,077</u>	<u>33,649</u>
72,007	40,973	32,114	18,690	7,550	76,331	9,304
23,391	16,766	10,374	10,448	1,912	31,303	1,040
-	-	-	-	-	-	292
-	488	-	-	-	-	-
-	-	2,297	254	-	1,580	-
-	393	56	2,564	-	28,029	368
540	1,354	1,125	25,813	-	3,301	827
-	285	1,225	306	-	13,957	-
1,200	-	-	-	-	-	-
2,588	4,762	52	1,741	-	10,007	1,801
360	712	631	-	-	1,138	-
1,092	304	304	-	-	304	-
5,556	-	125,218	-	116,314	-	14,235
-	-	-	-	-	-	-
-	-	-	-	-	76,928	-
-	383	406	4,601	-	1,784	-
<u>106,734</u>	<u>66,420</u>	<u>173,802</u>	<u>64,417</u>	<u>125,776</u>	<u>244,662</u>	<u>27,867</u>
122	31,319	3	-	642	61,111	3,066
-	-	-	-	-	(25)	-
<u>122</u>	<u>31,319</u>	<u>3</u>	<u>-</u>	<u>642</u>	<u>61,086</u>	<u>3,066</u>
-	-	(674)	-	-	(1,499)	8,848
-	-	(609)	-	100	75	-
-	-	<u>(1,283)</u>	-	<u>100</u>	<u>(1,424)</u>	<u>8,848</u>

WEBSTER PARISH POLICE JURY
Minden, Louisiana
COMPONENT UNIT
E-911 FUND

BALANCE SHEET
December 31, 1995

	<u>General Fund</u>
<u>ASSETS</u>	
Cash in bank	\$255,948
Accounts receivable	<u>14,493</u>
Total Assets	<u>\$270,441</u>
<u>LIABILITIES AND FUND BALANCES</u>	
Liabilities:	
Accounts payable	\$ 6,148
Total liabilities	<u>6,148</u>
Fund balances:	
Undesignated	<u>264,293</u>
Total Fund Balances	<u>264,293</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$270,441</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
COMPONENT UNIT
E-911 FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>REVENUES</u>			
Fees, charges and commissions	\$162,000	172,500	10,500
Total revenues	<u>162,000</u>	<u>172,500</u>	<u>10,500</u>
<u>EXPENDITURES</u>			
Public Safety -			
Operator salary	62,840	71,443	(8,603)
Legal and accounting fees	1,200	1,200	-
Travel and training	7,500	5,832	1,668
Office and postage expense	4,000	2,051	1,949
Telephone expense	36,000	9,225	26,775
Renovations - capital outlay	-	28,928	(28,928)
Equipment - capital outlay and lease	30,860	44,806	(13,946)
Other	103,377	315	103,062
Total expenditures	<u>245,777</u>	<u>163,800</u>	<u>81,977</u>
Excess (deficiency) of revenues over expenditures	(83,777)	8,700	92,477
Fund balance, beginning	<u>83,777</u>	<u>255,593</u>	<u>171,816</u>
Fund balance, ending	\$ <u>-</u>	<u>264,293</u>	<u>264,293</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
COMPONENT UNIT
E-911 FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended December 31, 1994

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>REVENUES</u>			
Fees, charges and commissions	\$155,000	166,918	11,918
Interest earned	<u>3,000</u>	<u>4,951</u>	<u>1,951</u>
Total revenues	<u>158,000</u>	<u>171,869</u>	<u>13,869</u>
<u>EXPENDITURES</u>			
Public Safety -			
Operator salary	40,000	8,394	31,606
Legal and accounting fees	3,000	5,525	(2,525)
Consultant services	79,500	57,750	21,750
Training expense	4,000	3,067	933
Office and postage expense	2,000	437	1,563
Renovations	90,000	106,180	(16,180)
Equipment - capital outlay and lease	221,071	30,206	190,865
Other	<u>15,228</u>	<u>1,516</u>	<u>13,712</u>
Total expenditures	<u>454,799</u>	<u>213,075</u>	<u>241,724</u>
Excess (deficiency) of revenues over expenditures	(296,799)	(41,206)	255,593
Fund balance, beginning	<u>296,799</u>	<u>296,799</u>	-
Fund balance, ending	\$ <u>-</u>	<u>255,593</u>	<u>255,593</u>

The accompanying notes are an integral part of this statement.

SINGLE AUDIT SECTION

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS

Webster Parish Police Jury
Minden, Louisiana

We have audited the general purpose financial statements of the Webster Parish Police Jury as of and for the two years ended December 31, 1995, and have issued our report thereon dated June 27, 1996. In our report, our opinion was qualified because of the lack of an inventory reconciliation of the general fixed asset account group and the omission of component units from the financial statements. In addition, uncertainty exists concerning the outcome of the possible violation of certain restrictive provisions of federal grant funds. We have also audited the Webster Parish Police Jury's compliance with requirements applicable to major federal financial assistance programs and have issued our report thereon dated June 27, 1996.

We conducted our audits in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-128, Audits of State and Local Governments. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement and whether the Webster Parish Police Jury complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audits for the two years ended December 31, 1995, we considered the Police Jury's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinions on the Webster Parish Police Jury's general purpose financial statements and on its compliance with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated June 27, 1996.

The management of the Webster Parish Policy Jury is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

Accounting Applications

Cash receipts	Cash disbursements
Purchasing	Payroll
Accounts payable	Property and equipment
Accounts receivable	General ledger

General Requirements

Political activity	Civil rights
Cash management	Federal financial reports
Allowable costs/cost principles	Drug-free Workplace Act
Davis-Bacon Act	Administrative requirements

Specific Requirements

Eligibility	Reporting
Cost allocation	Special requirements
Matching	
Types of services allowed or not allowed	

Claims for advance and reimbursements

Amounts claimed or used for matching

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the two years ended December 31, 1995, the Webster Parish Police Jury, expended 87.03% of its total federal financial assistance under major federal financial assistance programs. During the year ended 1994, the major federal financial assistance programs consisted of the Food Stamp Program and the regular Head Start Program. During the year ended 1995, the major programs included the LCDBG Grant (#101-3041) and the Section 8 Vouchers Program in addition to the Food Stamp and regular Head Start Programs.

We performed test of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the Police Jury's major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we considered to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgement, could adversely affect the Police Jury's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

As of December 31, 1995, the Webster Parish Police Jury Office of Community Services had \$1.381 million in food stamps in storage in the vault of a local bank. The bank does not issue safekeeping receipts for these stamps, nor does the bank completely accept responsibility or accountability for these food stamps. We believe this exposes the Webster Parish Police Jury to the possibility that any number of these food stamps could become lost or stolen and there would possibly be no recourse on the part of the Police Jury for recovery.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we noted the following matter involving the internal control structure and its operation that we consider to be a material weakness as defined above. This condition was considered in

determining the nature, timing, and extent of the procedures to be performed in our audit of the compliance of the Webster Parish Police Jury, with requirements applicable to its major federal financial assistance programs for the two years ended December 31, 1995, and this report does not affect our report thereon dated June 27, 1996.

The lack of proper control over food stamps as described above is considered a material weakness in the internal control structure of the Webster Parish Police Jury.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of the Webster Parish Police Jury in a separate letter dated June 27, 1996.

This report is intended for the information of the Webster Parish Police Jury management, the cognizant agency, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Jamison Wise & Math

Minden, Louisiana
June 27, 1996

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS

Webster Parish Police Jury
Minden, Louisiana

We have audited the general purpose financial statements of the Webster Parish Police Jury as of and for the two years ended December 31, 1995, and have issued our report thereon dated June 27, 1996. In our report, our opinion was qualified because of the lack of an inventory reconciliation of the general fixed asset account group and the omission of component units from the financial statements. In addition, uncertainty exists concerning the outcome of the possible violation of certain restrictive provisions of federal grant funds.

We have applied procedures to test the Webster Parish Police Jury's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the two years ended December 31, 1995:

Political activity	Civil rights
Cash management	Federal financial reports
Allowable costs/cost principles	Drug-free Workplace Act
Administrative requirements	Davis-Bacon Act

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Single Audits of State and Local Governments. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Webster Parish Police Jury's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

Material instances of noncompliance consist of failures to follow the general requirements that caused us to conclude that the misstatements resulting from those failures are material to the Head Start program. The results of our tests of compliance disclosed material instances of noncompliance that are described in the accompanying Schedule of Findings and Questioned Costs.

We considered these material instances of noncompliance in forming our opinion on whether the Webster Parish Police Jury's general purpose financial statements as of and for the two years ended December 31, 1995 are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated June 27, 1996, on those financial statements.

Except as described above, the results of our procedures to determine compliance indicate that, with respect to the items tested, the Webster Parish Police Jury, complied, in all material respects, with the requirements listed in the second paragraph of this report. With respect to the items not tested, nothing came to our attention that caused us to believe that the Webster Parish Police Jury, had not complied, in all material respects, with those requirements. However, the results of our procedures also disclosed immaterial instances of noncompliance with those requirements which are described in the accompanying Schedule of Findings and Questioned Costs.

This report is intended for the information of the Webster Parish Police Jury management, the cognizant agency, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Jamison Wise + Math

Minden, Louisiana
June 27, 1996

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS

Webster Parish Police Jury
Minden, Louisiana

We have audited the general purpose financial statements of the Webster Parish Police Jury, as of and for the two years ended December 31, 1995, and have issued our report thereon dated June 27, 1996. In our report, our opinion was qualified because of the lack of an inventory reconciliation of the general fixed asset account group and the omission of component units from the financial statements. In addition, uncertainty exists concerning the outcome of the possible violation of certain restrictive provisions of federal grant funds.

We have also audited the Webster Parish Police Jury's compliance with the requirements governing types of services allowed or unallowed; eligibility; matching; reporting; claims for advances and reimbursements; amounts claimed or used for matching; cost allocation; and special requirements that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the two years ended December 31, 1995. The management of the Webster Parish Police Jury is responsible for the Webster Parish Police Jury's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with those requirements in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-128, Audits of State and Local Governments. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the Webster Parish Police Jury's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures for the major program, Head Start, disclosed that the Webster Parish Police Jury, did not comply with the State of Louisiana Public Bid Law requirements that the Webster Parish

Police Jury advertise and obtain bids for purchases over \$10,000 and obtain at least three quotes on purchases between \$5,000 and \$10,000. In our opinion, complying with the State Public Bid Law is necessary for the Webster Parish Police Jury to comply with the requirements applicable to the Head Start Program, and in determining the types of services allowed or unallowed within that program.

In addition, the results of our audit procedures disclosed immaterial instances of noncompliance with the requirements referred to in the third paragraph, which are described in the Schedule of Findings and Questioned Costs. We considered these instances of noncompliance in forming our opinion on compliance, which is expressed in the following paragraph.

In our opinion, except for those instances of noncompliance with the requirements applicable to the major program, Head Start, referred to in the fourth paragraph of this report and identified in the accompanying Schedule of Findings and Questioned Costs, the Webster Parish Police Jury complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching; reporting; claims for advances and reimbursements; amounts claimed or used for matching; cost allocation; and special requirements that are applicable to each of its major federal financial assistance programs for the two years ended December 31, 1995.

This report is intended for the information of the Webster Parish Police Jury management, the cognizant agency, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Jameson Wise + Mat

Minden, Louisiana
June 27, 1996

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS

Webster Parish Police Jury
Minden, Louisiana

We have audited the general purpose financial statements of the Webster Parish Police Jury, as of and for the two years ended December 31, 1995, and have issued our report thereon dated June 27, 1996. In our report, our opinion was qualified because of the lack of an inventory reconciliation of the general fixed asset account group and the omission of component units from the financial statements. In addition, uncertainty exists concerning the outcome of the possible violation of certain restrictive provisions of federal grant funds.

In connection with our audit of the general purpose financial statements of the Webster Parish Police Jury, and with our consideration of the Webster Parish Police Jury's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, Audits of State and Local Governments, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the two years ended December 31, 1995. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Webster Parish Police Jury's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Webster Parish Police Jury had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

This report is intended for the information of the Webster Parish Police Jury management, the cognizant agency, and Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Jamison Wise & Math

Minden, Louisiana
June 27, 1996

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INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Webster Parish Police Jury
Minden, Louisiana

We have audited the general purpose financial statements of the Webster Parish Police Jury, as of and for the two years ended December 31, 1995, and have issued our report thereon dated June 27, 1996. These general purpose financial statements are the responsibility of Webster Parish Police Jury management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, Audits of State and Local Governments. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Webster Parish Police Jury taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

As discussed in the "Independent Auditor's Report on Compliance with Specific Requirements Applicable to Major Federal Financial Assistance Programs" and also the "Schedule of Findings and Questioned Costs," the Webster Parish Police Jury, has expended certain federal grant funds in a manner that may have violated certain of the restrictive provisions of the related grants. The possible outcome of these matters, which have been

reported to appropriate federal officials, is uncertain at this time. Accordingly, no provision for any liability has been made in the general purpose financial statements for possible federal claims for refunds of those grant monies.

Jamison Wise & Mat

Minden, Louisiana
June 27, 1996

WEBSTER PARISH POLICE JURY
Minden, Louisiana
Schedule of Federal Financial Assistance
For the Two Years Ended December 31, 1995

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Award Number</u>	<u>Program Period</u>	<u>Beginning Fund Balance</u>
<u>U.S. Department of Agriculture</u>				
WEBSTER PARISH POLICE JURY - OVERSIGHT UNIT				
<u>U. S. Department of Housing and Urban Development</u>				
Passed through State of Louisiana - Division of Administration: Louisiana				
	14.228	101-3041	12-8-92/12-8-95	2,487
<u>Federal Emergency Management Agency</u>				
Direct Disaster #1012				
	83.523	-	3-25-94/8-29-94	-
<u>Office of Economic Adjustment</u>				
Direct Grant LAAP-CR9307-9401				
	11.307	-	7-1-94/5-31-96	-
Total Primary Government				<u>2,487</u>

<u>Federal Receipts/Revenues Recognized</u>	<u>Non-Federal Receipts/Revenues Recognized</u>	<u>Disbursements/ Expenditures Recognized</u>	<u>Reduction/Return of Federal Funds</u>	<u>Ending Fund Balance</u>	<u>Receivable December 31, 1995</u>
457,343	-	459,830	-	-	-
62,082	-	62,082	-	-	-
<u>182,433</u>	<u>60,363</u>	<u>241,460</u>	<u>1,336</u>	<u>-</u>	<u>-</u>
<u>701,858</u>	<u>60,363</u>	<u>763,372</u>	<u>1,336</u>	<u>-</u>	<u>-</u>

WEBSTER PARISH POLICE JURY
Minden, Louisiana
COMPONENT UNIT
COMMUNITY SERVICES FUND
Schedule of Federal Financial Assistance
For the Two Years Ended December 31, 1995

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Award Number</u>	<u>Program Period</u>	<u>Beginning Fund Balance</u>
<u>U.S. Department of Agriculture</u>				
Passed through Louisiana Department of Health and Human Resources:				
Food Stamp Program	10.550	Unavailable	1-1-94/12-31-94	1,509,769
Food Stamp Program	10.550	Unavailable	1-1-95/12-31-95	1,466,323
Food Stamp Program	10.551	Unavailable	1-1-94/06-30-94	-
Food Stamp Program	10.551	Unavailable	7-1-94/06-30-95	-
Food Stamp Program	10.551	Unavailable	7-1-95/12-31-95	-
Passed through Louisiana Department of Education:				
Food Distribution	10.550	Unavailable	1-1-94/09-30-94	-
Food Distribution	10.550	Unavailable	10-1-94/09-30-95	-
Food Distribution	10.550	Unavailable	10-1-95/12-31-95	-
Child Care Food Program -				
Family Day Care	10.558	Unavailable	1-1-94/09-30-94	(609)
Family Day Care	10.558	Unavailable	10-1-94/09-30-95	-
Family Day Care	10.558	Unavailable	10-1-95/12-31-95	-
Head Start - Food Service	10.558	Unavailable	1-1-94/09-30-94	-
Head Start - Food Service	10.558	Unavailable	10-1-94/09-30-95	-
Head Start - Food Service	10.558	Unavailable	10-1-95/12-31-95	-
Passed through Louisiana Department of Agriculture:				
Commodities Distribution	10.551	Unavailable	1-1-94/12-31-94	-
Commodities Distribution	10.551	Unavailable	1-1-95/12-31-95	-
TOTAL U. S. DEPARTMENT OF AGRICULTURE				
<u>U. S. Department of Health and Human Services</u>				
Direct Programs:				
Head Start	93.600	N/A	1-1-94/12-31-94	-
Head Start	93.600	N/A	1-1-95/12-31-95	-
Passed through Louisiana Department of Health and Human Resources:				
Title XIX Transportation	93.778	Unavailable	1-1-94/12-31-94	75
Title XIX Transportation	93.778	Unavailable	1-1-95/12-31-95	(1,424)
Passed through Louisiana Department of Labor:				
Community Services Block Grant	93.569	94P0012	1-1-94/09-30-94	-
Community Services Block Grant	93.569	95P0012	10-1-94/09-30-95	-
Community Services Block Grant	93.569	95P0012	10-1-95/12-31-95	-
Community Services Block Grant - Homeless	93.569	94P0012H	5-1-94/12-31-94	-
Community Services Block Grant - Homeless	93.569	94P0012H	1-1-95/12-31-95	-
Passed through Louisiana Department of Social Services:				
Project Independence	93.561	355-0023	1-1-94/6-30-94	-
Project Independence	93.561	355-0023	7-1-94/6-30-95	-
Project Independence	93.561	355-6033	7-1-95/12-31-95	-
LIHEAP Energy Assistance	93.568	370-5125	1-1-94/12-31-94	-
LIHEAP Energy Assistance	93.568	370-5125	1-1-95/12-31-95	-
Total U. S. Department of Health And Human Services				

<u>Federal Receipts/Revenues Recognized</u>	<u>Non-Federal Receipts/Revenues Recognized</u>	<u>Disbursements/ Expenditures Recognized</u>	<u>Reduction/Return of Federal Funds</u>	<u>Ending Fund Balance</u>	<u>Receivable December 31, 1995</u>
5,957,000	-	6,000,446	-	1,466,323	-
5,393,000	-	5,477,912	-	1,381,411	-
18,961	16,959	35,920	-	-	-
34,601	30,935	65,536	-	-	-
15,862	13,801	29,663	-	-	2,565
7,809	2,837	10,646	-	-	-
6,863	5,927	12,790	-	-	-
2,203	743	2,946	-	-	-
137,435	3	136,829	-	-	-
149,590	2	149,592	-	-	-
32,893	-	32,893	-	-	13,799
72,536	41,232	113,768	-	-	-
116,556	54,556	171,112	-	-	-
35,685	9,960	45,645	-	-	35,685
61,758	-	61,758	-	-	-
21,988	-	21,988	-	-	-
<u>12,064,740</u>	<u>176,955</u>	<u>12,369,444</u>	<u>-</u>	<u>-</u>	<u>-</u>
1,216,730	309,333	1,526,063	-	-	-
1,224,258	305,400	1,529,658	-	-	-
39,924	155,264	196,687	-	(1,424)	-
76,750	163,125	239,194	-	(743)	5,155
77,605	123	77,728	-	-	-
24,137	-	24,137	-	-	-
107,510	1	107,511	-	-	13,812
4,869	-	4,869	-	-	-
5,298	-	5,298	-	-	1,308
24,000	-	24,000	-	-	-
48,000	-	48,000	-	-	-
24,000	-	24,000	-	-	4,000
125,134	642	125,776	-	-	-
85,541	444	85,985	-	-	-
<u>3,083,756</u>	<u>934,332</u>	<u>4,018,906</u>	<u>-</u>	<u>-</u>	<u>-</u>

WEBSTER PARISH POLICE JURY
Minden, Louisiana
COMPONENT UNIT
COMMUNITY SERVICES FUND
Schedule of Federal Financial Assistance
For the Two Years Ended December 31, 1995

Federal Grantor/Pass-Through Grantor/Program Title	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Award Number</u>	<u>Program Period</u>	<u>Beginning Fund Balance</u>
<u>U. S. Department of Housing and Urban Development</u>				
Direct programs:				
Sec. 8 - Certificates Program	14,156	N/A	1-1-94/12-31-94	12,186
Sec. 8 - Certificates Program	14,156	N/A	1-1-95/12-31-95	17,384
Section 8 - Vouchers Program	14,177	N/A	1-1-94/12-31-94	8,491
Section 8 - Vouchers Program	14,177	N/A	1-1-95/12-31-95	11,938
Indirect programs:				
Passed through various agencies:				
Sec. 8 - Vouchers				
Portable Voucher Program	14,177	Unavailable	1-1-94/12-31-94	-
Portable Voucher Program	14,177	Unavailable	1-1-95/12-31-95	4,656
TOTAL U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<u>U. S. Department of Transportation</u>				
Passed through Louisiana Department of Transportation and Development:				
FTA Section 5311	20,509	LA-18-X011	1-1-94/12-31-94	530,668
FTA Section 5311	20,509	LA-18-X012	1-1-95/6-30-95	564,382
FTA Section 5311	20,509	LA-18-X013	7-1-95/12-31-95	586,546
TOTAL U. S. DEPARTMENT OF TRANSPORTATION				
<u>U. S. Department of Energy</u>				
Passed through Louisiana Department of Urban and Community Affairs:				
Weatherization Assistance	81,042	370-3213	1-1-94/3-31-94	-
Weatherization Assistance	81,042	370-3213	4-1-94/1-31-95	-
TOTAL U. S. DEPARTMENT OF ENERGY				
<u>Federal Emergency Management Agency</u>				
Passed through United Way of America:				
Emergency Food and Shelter	83,523	Unavailable	1-1-94/09-30-94	-
Emergency Food and Shelter	83,523	Unavailable	10-1-94/09-30-95	-
Emergency Food and Shelter	83,523	Unavailable	10-1-95/12-31-95	-
TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY				
TOTAL FEDERAL ASSISTANCE				

<u>Federal Receipts/Revenues Recognized</u>	<u>Non-Federal Receipts/Revenues Recognized</u>	<u>Disbursements/ Expenditures Recognized</u>	<u>Reduction/Return of Federal Funds</u>	<u>Ending Fund Balance</u>	<u>Receivable December 31, 1995</u>
117,702	306	112,810	-	17,384	-
150,980	1,093	137,356	-	32,101	4,610
200,930	-	197,483	-	11,938	-
338,624	936	324,512	-	26,986	28,516
6,252	-	1,596	-	4,656	-
<u>520</u>	<u>-</u>	<u>520</u>	<u>-</u>	<u>4,656</u>	<u>-</u>
<u>815,008</u>	<u>2,335</u>	<u>774,277</u>	<u>-</u>	<u>-</u>	<u>-</u>
98,464	3,148	67,898	-	564,382	-
29,870	3,784	11,490	-	586,546	-
77,140	3,784	56,788	-	610,682	77,140
<u>205,474</u>	<u>10,716</u>	<u>136,176</u>	<u>-</u>	<u>-</u>	<u>-</u>
22,143	-	22,143	-	-	-
42,274	-	42,274	-	-	-
<u>64,417</u>	<u>-</u>	<u>64,417</u>	<u>-</u>	<u>-</u>	<u>-</u>
14,538	-	14,527	11	-	-
17,141	-	17,141	-	-	-
-	-	-	-	-	-
<u>31,679</u>	<u>-</u>	<u>31,668</u>	<u>11</u>	<u>-</u>	<u>-</u>
<u>16,265,074</u>	<u>1,124,338</u>	<u>17,394,888</u>	<u>11</u>	<u>-</u>	<u>-</u>

WEBSTER PARISH POLICE JURY
 COMPONENT UNIT - COMMUNITY SERVICES FUND
 Schedule of Findings and Questioned Costs - Federal Programs
 For the Two Years Ended December 31, 1995

Public Bid Law (Louisiana R.S. 38:2212)

Program Head Start

Finding # 1: The Webster Parish Office of Community Services is required by the above statute to advertise and let for bids for the purchase of assets with costs exceeding \$10,000, and to obtain at least 3 quotes from different suppliers for the purchase of items in excess of \$5,000 but less than \$10,000. The Office of Community Services failed to obtain the required quotes and/or bids on the following expenditures during the two years ended December 31, 1995:

<u>Date</u>	<u>Item Purchased</u>	<u>Amount</u>
12-19-94	Plumbing and Heating	\$ 9,850
1-20-95	Portable Classroom	37,460
1-05-95	Heating and Air Conditioning	6,600
1-27-95	Heating and Air Conditioning	5,925
2-07-95	Plumbing and Heating	<u>6,325</u>
	Total	<u>\$66,160</u>

Cause: An exception exists to the above bid law in the case of a bona fide emergency legally declared by the entity. The Office of Community Services declared an emergency in order to obligate funding for the classroom prior to the end of the program year, and thus did not obtain bids and quotes under the emergency exception. The bid law, however, defines an emergency as the threat of loss of or damage to life or property, and it is questioned whether there was a threat of loss of or damage to life or property in this instance.

Effect: Under general and specific requirements of allowable costs and cost principles, costs are allowable if they are authorized or not prohibited under state or local laws or regulations. The above costs, in the absence of an emergency as defined by state law, would appear to be in violation of the state bid law.

Recom-
 mendation: In order to meet the emergency exception to the public bid law, the Office of Community Services should clearly define the existence of an actual threat of loss of or damage to life or property before declaring an emergency. In the absence of a bona fide emergency, the Office should follow state bid law requirements.

WEBSTER PARISH POLICE JURY
 COMPONENT UNIT - COMMUNITY SERVICES FUND
 Schedule of Findings and Questioned Costs - Federal Programs
 For the Two Years Ended December 31, 1995

Public Bid Law (Louisiana R.S. 38:2212)

Program Head Start

Finding # 2: The Webster Parish Office of Community Services is required by the above statute to advertise and let for bids for the purchase of assets with costs exceeding \$10,000, and to obtain at least 3 quotes from different suppliers for the purchase of items in excess of \$5,000 but less than \$10,000. The Office of Community Services failed to obtain the required quotes and/or bids on the following expenditures during the two years ended December 31, 1995:

<u>Date</u>	<u>Item Purchased</u>	<u>Amount</u>
1-10-94	Computers	\$ 6,345
3-10-94	Computers	17,785
12-14-95	Office Machines	<u>11,970</u>
	Total	<u>\$36,100</u>

Cause: An exception exists to the above bid law in the case of items purchased at prices negotiated by the Louisiana Division of Administration, otherwise referred to as purchases under state contract, or at state contract price. The above items were purchased by the Office of Community Services at prices that were quoted as "state contract prices" by the suppliers. However, the Office had no supporting documentation to verify that the prices for which these items were purchased were indeed at the prices negotiated by the Louisiana Division of Administration.

Effect: Under general and specific requirements of allowable costs and cost principles, costs are allowable if they are authorized or not prohibited under state or local laws or regulations. The above costs, in the absence of documentation to support these purchases as having been made at state contract price, are in violation of the state bid law.

Recom-
 mendation: In order to meet the "state contract price" exception to the public bid law, the Office of Community Services should obtain proper evidence to assure itself that items purchased under this exception are at the proper prices which were actually negotiated by the Louisiana Division of Administration.

WEBSTER PARISH POLICE JURY
 COMPONENT UNIT - COMMUNITY SERVICES FUND
 Schedule of Findings and Questioned Costs - Federal Programs
 For the Two Years Ended December 31, 1995

Public Bid Law (Louisiana R.S. 38:2212)

Program Head Start

Finding # 3: The Webster Parish Office of Community Services is required by the above statute to obtain at least 3 quotes from different suppliers for the purchase of items in excess of \$5,000 but less than \$10,000. The Office of Community Services failed to obtain the required quotes on the following expenditure during the two years ended December 31, 1995:

<u>Date</u>	<u>Item Purchased</u>	<u>Amount</u>
3-10-94	Kitchen Equipment	\$ 5,990

Cause: Unknown

Effect: Under general and specific requirements of allowable costs and cost principles, costs are allowable if they are authorized or not prohibited under state or local laws or regulations. The above cost did not follow the state bid law, as documentation for only one quote was located in the files of the Office of Community Services.

Recom-
 mendation: The Office of Community Services should obtain at least 3 quotes on items which fall under the state bid law requirement and whose cost is between \$5,000 and \$10,000. Documentation that these quotes were obtained should be retained in the Office of Community Service's files.

Cash Management

Program Community Services Block Grant

Finding # 4: The Office of Community Services received its November, 1995 reimbursement check under the above program on December 13, 1995. This check was not deposited into the Office of Community Services bank account until January 8, 1996.

Cause: The person responsible for the preparation of bank deposits was absent on extended sick leave during this period of time, and the persons responsible for the these duties in their absence failed to make the deposit in a timely manner.

WEBSTER PARISH POLICE JURY
COMPONENT UNIT - COMMUNITY SERVICES FUND
Schedule of Findings and Questioned Costs - Federal Programs
For the Two Years Ended December 31, 1995

Finding # 4 (Continued)

Effect: Federal funds were not deposited in a timely manner and the proper management of these funds was delayed for almost a month.

Recom-
mendation: Management should be diligent to assure that personnel responsible for the performance of the duties of other (absent) personnel understand and perform these additional duties in a responsible manner, and specifically to assure that funds are deposited in the bank in a timely manner.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
SUPPLEMENTAL INFORMATION
December 31, 1995

COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors was prepared in compliance with House concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature.

The compensation of the police jurors is included in the legislative expenditures of the General Fund. As provided by Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation. Under this method, the president received \$700.00 per month and the other jurors received \$600.00 per month in lieu of per diem payments.

WEBSTER PARISH POLICE JURY
Minden, Louisiana

COMPENSATION PAID POLICE JURORS
For the Two Years Ended December 31, 1995

	<u>1995</u>	<u>1994</u>
John M. Blake, Jr., President	\$ 8,400.00	8,400.00
Tylon Blanton	7,200.00	7,200.00
Herb Byars	7,200.00	7,200.00
Perry L. Kirkland	7,200.00	7,200.00
Robert E. Lee	7,200.00	7,200.00
O. D. Mims	7,200.00	7,200.00
M. S. O'Dell	7,200.00	7,200.00
Charlesetta Reeder	7,200.00	7,200.00
Howard Robinson	7,200.00	7,200.00
Doug Sale	7,200.00	7,200.00
Jimmy D. Thomas	7,200.00	7,200.00
Charles R. Walker	<u>7,200.00</u>	<u>7,200.00</u>
Total	<u>\$87,600.00</u>	<u>87,600.00</u>

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MANAGEMENT LETTER

Webster Parish Police Jury
Minden, Louisiana

We have audited the financial statements of the Webster Parish Police Jury as of and for the two years ending December 31, 1995, and have issued our report thereon dated June 27, 1996.

In connection with our audit, we made certain observations relative to the records maintained, the accounting procedures in effect, and the overall administration of the financial affairs of the Jury. There was a reportable condition in the internal control report. Those observations pertaining to Federal Assistance programs are reported in the section of the financial statements listed in the table of contents as Schedule of Findings and Questioned Costs - Federal Programs. As a supplement to the items mentioned in the Schedule of Findings and Questioned Costs - Federal Programs and the internal control and compliance reports, we have summarized the items mentioned within this management letter and we submit for your consideration our comments pertaining to the following observations which did not meet the criteria of being material to the financial statements or pertaining to federal assistance programs and therefore was not included in the audit report.

WEBSTER PARISH POLICE JURY
Primary Government

1. Fixed Asset Reconciliation and Inventory

Refer to Internal Control Report - page 4 and Compliance Report - page 7

LA-RS 24:515 requires a fixed asset listing be maintained and annual inventory be taken and the cost be reconciled to the financial statements. We recommend the police jury adopt a capitalization policy as to the dollar amount of items to be maintained in the fixed asset listing. Then a person should be designated as property manager and be responsible for the annual inventory.

2. Budget Laws

During our audit we noted instances where there was more than a 5% unfavorable variance between budget and actual numbers in several line items. To comply with the budget laws of LA R.S. 39:1301-1314 the budget is required to be amended at whatever point the jury reasonably can expect a variance to occur. While we understand the jury prepares monthly budget

vs. actual statements we recommend the jury monitor all budget variances closer so that amendments can be made in accordance with the Louisiana budget laws.

3. Jury expense payments

During our audit we noted several expense payments to jurors for travel and expenses in the ordinary course of business. LA. R.S. 33:1231 concerns compensation of jurors. Since the Webster Parish Police Jury has elected the salary basis an additional amount for ordinary expenses was not allowed. However, in 1995 R.S. 1233(A)(3) allows the jury to authorize the payment of a monthly itemized expense allowance, not to exceed \$200, provided there is approval of a majority of the jury after public hearing. We noted no instance of a public hearing to allow these payments or approval by a majority of the jury.

4. Recording of Library investments

During the course of our audit we noted that the reinvestment of library revenues from rollover of CD's were not recorded in the general ledgers. We recommend that the jury, since it maintains the financial records of the library capital project fund, ensure that all new investments are purchased by a check and on rollover of CD's the applicable interest earned be recorded in the financial statements.

5. Control over DA Drug Seizure Funds

The police jury is the agent for the DA Drug Seizure funds. The jury must deposit the seized items and disperse the money according to court orders. During our audit we noted the only control was a receipt issued by the police jury for what it received. We recommend that prior to accepting any funds the jury receive a copy of the arresting report and a detail listing of all funds and other items seized signed by the seizing agent. A listing by name should be maintained of all items seized and when the applicable court orders are received the listing be reconciled before disbursements are made from the seizure funds. Any variances should immediately be reconciled with the court system and or the District Attorney's office.

6. Landfill Closure and Postclosure Costs

In accordance with Governmental Accounting Standards Board Statement No. 18 - Accounting for Landfill closure costs and State and Federal regulations, the jury will be required upon closure of the landfill to incur costs up to 30 years to monitor the landfill. These amounts are to be accrued in the financial statements of the jury. In addition, yearly the jury must document the funding capacity of these closure costs. We recommend the jury adopt a formal plan of its intentions of funding these landfill closure and postclosure costs.

WEBSTER PARISH POLICE JURY
Component Unit

Office of Community Services

1. Bid Law

Refer to Schedule of Findings and Questioned Costs - page 122 of the audit report.

2. Cash management

Refer to Schedule of Findings and Questioned Costs - page 124 of the audit report.

3. Control of Food Stamps

Refer to Internal Control Report - page 4 of audit report.

4. SECTION 8 - RENT REASONABLENESS CHECKLIST

The Section 8 Housing Program requires that the reasonableness of rental charges for a particular unit under the program be determined by comparing the rental amount to other rent amounts charged on comparable units in the area. During our testwork, we noted no items in which the reasonableness of the rent was not determined in accordance with the program guidelines, so it appears that the reasonableness of rent charges under the program are being calculated properly. However, at times we noted that the actual "Rent Reasonableness Checklist" to document these calculations was not always in the client's files. We recommend that the Office of Community Services complete and sign the "Rent Reasonableness Checklist" for each unit under the program and retain the completed checklist in the client files.

WEBSTER PARISH POLICE JURY
Component Unit

Emergency 911 (E911)

1. Budget Law

During our audit of the E-911 component unit, we noted instances where there was more than a 5% unfavorable variance between budget and actual numbers. To comply with the budget law, the budget is required to be amended at whatever point the commission reasonably can expect a variance to occur. While we understand that these unfavorable variances occurred during the set-up of the E-911 system, we recommend the commission monitor budgeted and actual expenditures closer so that amendments can be made in accordance with the Louisiana budget laws of LA R.S. 39:1301-1314.

We express our appreciation for the cooperation and assistance provided us during our audit. We are available to provide assistance in consulting about the above

discussed items. This letter is furnished solely for the use of management and is not to be used for any other purpose.

Jamieson Wise & Martin

Jamieson, Wise & Martin
June 27, 1996

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WEBSTER PARISH POLICE JURY

FINANCIAL REPORT

FOR THE TWO YEARS ENDED DECEMBER 31, 1995

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date SEP 11 1996

WEBSTER PARISH POLICE JURY
Minden, Louisiana
As of and for the Two Years Ended December 31, 1995

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INDEPENDENT AUDITOR'S REPORT

Webster Parish Police Jury
Minden, Louisiana

We have audited the accompanying general purpose financial statements of the Webster Parish Police Jury as of and for the two years ended December 31, 1995, as listed in the table of contents. These general purpose financial statements are the responsibility of the Webster Parish Police Jury's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

Except as discussed in the following paragraphs, we conducted our audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-128, Audits of States and Local Governments. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general purpose financial statements referred to above do not include financial data of certain component units identified in Note 1 to the financial statements, which should be included to conform with generally accepted accounting principles. The police jury did not include the financial activities of the omitted component units because the financial records of the omitted component units were maintained independently of the police jury.

We were unable to audit the financial statements supporting the financial activities of the general fixed asset account group because no inventory reconciliation to the asset ledger of the police jury's equipment was maintained by the Webster Parish Police Jury for the two years ending

December 31, 1995. The equipment which is included in the general fixed asset account group represents 51 percent and 0 percent of the assets and revenues, respectively, of the general purpose financial statements. The equipment represents 34 percent of the assets of the general fixed asset account group.

In our opinion, except for the effects on the financial statements of the omissions described in the preceding paragraphs, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Webster Parish Police Jury, as of December 31, 1995 and the results of its operations for the two years then ended in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Webster Parish Police Jury. Such information, has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

As discussed in the "Independent Auditor's Report on Compliance with Specific Requirements Applicable to Major Federal Financial Assistance Programs" and also the "Schedule of Findings and Questioned Costs," the Webster Parish Police Jury, has expended certain federal grant funds in a manner that may have violated certain of the restrictive provisions of the related grants. The possible outcome of these matters, which have been reported to appropriate federal officials, is uncertain at this time. Accordingly, no provision for any liability has been made in the general purpose financial statements for possible federal claims for refunds of those grant monies.

Jamison Wise & Math

Minden, Louisiana
June 27, 1996

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Webster Parish Police Jury
Minden, Louisiana

We have audited the general purpose financial statements of Webster Parish Police Jury, as of and for the two years ended December 31, 1995, and have issued our report thereon dated June 27, 1996. In our report, our opinion was qualified because of the lack of an inventory reconciliation of the general fixed asset account group and the omission of component units from the financial statements. In addition to these matters, uncertainty exists concerning the outcome of the possible violation of certain restrictive provisions of federal grant funds.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the Webster Parish Police Jury, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure

to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of Webster Parish Police Jury, for the two years ended December 31, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgement, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

Primary Government - Webster Parish Police Jury

We noted the absence of a reconciliation of the list of assets to the amounts reported in the general fixed asset account group. For proper controls the police jury should annually reconcile fixed assets per the financial statements and the actual assets on hand in each department. Lack of control over fixed assets could lead to misstatements in the financial statements and unknown loss of assets.

Component Unit - Webster Parish Office of Community Services

As of December 31, 1995, the Webster Parish Police Jury Office of Community Services had \$1.381 million in food stamps in storage in the vault of a local bank. The bank does not issue safekeeping receipts for these stamps, nor does the bank completely accept responsibility or accountability for these food stamps. We believe this exposes the Webster Parish Police Jury to the possibility that any number of these food stamps could become lost or stolen and there would possibly be no recourse on the part of the Police Jury for recovery. This item has been mentioned in prior audits and management response is this is the most cost efficient method for storing food stamps. The stamps are fully insured jointly by the State of Louisiana and the Webster Parish Police Jury Office of Community Services. Direct bank responsibility and accounting would cost several thousand dollars annually for bonding and similar service charges.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level of risk that errors or irregularities in amounts that would be material in relation to the general purpose

financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we noted the following matters involving the internal control structure and its operation that we consider to be a material weakness as defined above. These conditions were considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the financial statements of the Webster Parish Police Jury, for the two years ended December 31, 1995.

The lack of proper controls over both food stamps and inventory of general fixed assets as described above are considered material weaknesses in the internal control structure of the Webster Parish Police Jury.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of the Webster Parish Police Jury in a separate letter dated June 27, 1996.

This report is intended for the information of the Webster Parish Police Jury management, and Legislative Auditor of the State of Louisiana. However, this report is a matter of public record, and its distribution is not limited.

Jamison White

Minden, Louisiana
June 27, 1996

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

Webster Parish Police Jury
Minden, Louisiana

We have audited the general purpose financial statements of the Webster Parish Police Jury, as of and for the two years ended December 31, 1995, and have issued our report thereon dated June 27, 1996. In our report, our opinion was qualified because of the lack of an inventory reconciliation of the general fixed asset account group and the omission of component units from the financial statements. In addition to these matters, uncertainty exists concerning the outcome of the possible violation of certain restrictive provisions of federal grant funds.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, Audits of State and Local Governments. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to Webster Parish Police Jury, is the responsibility of Webster Parish Police Jury management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Police Jury's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

Material instances of noncompliance consist of failures to follow requirements, or violations of prohibitions, contained in statutes, regulations, contracts, or grants, that cause us to conclude that the aggregation of the misstatements resulting from these failures or violations is material to the general purpose financial statements.

The results of our tests of compliance disclosed the following instances of noncompliance that may be material to the general purpose financial statements.

Primary Government - Webster Parish Police Jury

INVENTORY OF GENERAL FIXED ASSETS

As discussed in the internal control report on page 4 of this annual report, the Police Jury did not reconcile a fixed asset list nor has performed an annual inventory of movable property which reconciles to the fixed asset list. This is in violation of state statute LSA-RS 24:515 and 39:321-332.

Component Unit - Webster Parish Offices of Community Services

PUBLIC BID LAW

As discussed in the "Independent Auditor's Report on Compliance with Specific Requirements Applicable to Major Federal Financial Assistance and the "Schedule of Findings and Questioned Costs," the Police Jury failed to obtain bids for purchases in excess of the present limit of \$ 10,000. This is in violation of state statute LSA-RS 38:2212.

We considered these instances of noncompliance in forming our opinion on whether the Webster Parish Police Jury's December 31, 1995 general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated June 27, 1996 on these general purpose financial statements.

We noted certain immaterial instances of noncompliance that we have reported to the management of Webster Parish Police Jury in a separate letter dated June 27, 1996.

This report is intended for the information of management, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Jamison Wise & Math

Minden, Louisiana
June 27, 1996

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

WEBSTER PARISH POLICE JURY
Minden, Louisiana
Combined Balance Sheet -
All Fund Types and Account Groups
December 31, 1995

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
ASSETS				
Cash	\$256,994	2,683,011	23,363	204,515
Certificates of Deposit	-	-	-	-
Investments	-	-	-	1,846,454
Receivables	330,081	1,455,373	297,719	-
Due from other funds	239,934	1,882	-	-
Inventory	-	-	-	-
Land and buildings	-	-	-	-
Furniture and equipment	-	-	-	-
Books, etc.	-	-	-	-
Amount available and to be provided for long-term debt	-	-	-	-
Total Assets	<u>\$827,009</u>	<u>4,140,266</u>	<u>321,082</u>	<u>2,050,969</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts Payable	\$ 25,467	127,736	-	2,000
Agency fund payables	-	-	-	-
Due to other funds	1,882	239,934	-	-
Deferred liability - audit costs	-	-	-	-
General long-term debt payable	-	-	-	-
Payable for compensated absences	-	-	-	-
Capitalized Lease Obligation ¹	-	-	-	-
Total liabilities	<u>27,349</u>	<u>367,670</u>	<u>-</u>	<u>2,000</u>
Fund Equity:				
Investment in general fixed assets	-	-	-	-
Fund balance, undesignated	799,660	3,772,596	321,082	2,048,969
Total fund equity	<u>799,660</u>	<u>3,772,596</u>	<u>321,082</u>	<u>2,048,969</u>
Total liabilities and fund equity	<u>\$827,009</u>	<u>4,140,266</u>	<u>321,082</u>	<u>2,050,969</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance
All Government Fund Types
Year Ended December 31, 1995

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Totals - Memorandum Only Primary Government</u>	<u>Component Units</u>	<u>Totals - Memorandum Only Reporting Entity</u>
REVENUES							
Sales taxes	\$ -	1,810,925	-	-	1,810,925	-	1,810,925
Taxes - ad valorem	287,171	985,676	295,889	-	1,568,736	-	1,568,736
Other taxes	9,049	-	-	-	9,049	-	9,049
Licenses and permits	86,075	-	-	-	86,075	-	86,075
Intergovernmental revenues	-	-	-	-	-	-	-
Federal Funds:							
Direct	-	-	-	437,343	437,343	1,713,862	2,151,205
Indirect	-	-	-	-	-	743,861	743,861
State Funds							
Parish transportation funds	-	474,632	-	-	474,632	-	474,632
State Revenue sharing	70,702	191,419	-	-	262,121	-	262,121
Severance tax	814,613	-	-	-	814,613	-	814,613
Other State funds	149,476	-	-	-	149,476	-	149,476
Local Funds							
Fees, charges, and commissions	2,400	838,097	-	-	840,497	407,796	407,796
Fines and forfeitures	4,870	238,729	-	-	243,599	172,500	1,012,997
Interest	17,156	76,587	1,896	85,889	181,528	13,904	243,599
Other revenues	385,739	350,527	-	-	736,266	44,860	195,432
Total Revenues	<u>1,827,251</u>	<u>4,966,592</u>	<u>297,785</u>	<u>523,232</u>	<u>7,614,860</u>	<u>3,096,783</u>	<u>10,711,643</u>
EXPENDITURES							
General government	889,405	898,385	10,483	858,738	2,657,011	-	2,657,011
Public safety	394,928	-	-	-	394,928	141,414	536,342
Public works	-	2,894,264	-	-	2,894,264	-	2,894,264
Health and welfare	53,815	343,969	-	-	397,784	2,859,973	3,257,757
Culture and recreation	51,180	425,086	-	-	476,266	-	476,266
Economic development	10,861	-	-	-	10,861	-	10,861
Other expenditures	286,695	-	-	-	286,695	-	286,695
Debt service:							
Principal and interest	-	-	255,093	-	255,093	-	255,093
Capitalized lease principal	-	-	-	-	-	17,710	17,710
Capitalized lease interest	-	-	-	-	-	4,676	4,676
Paying agent fees	-	-	-	772	772	-	772
Total Expenditures	<u>1,686,884</u>	<u>4,561,704</u>	<u>265,576</u>	<u>859,510</u>	<u>7,373,674</u>	<u>3,023,773</u>	<u>10,397,447</u>

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>140,367</u>	<u>404,888</u>	<u>32,209</u>	<u>(336,278)</u>	<u>241,186</u>	<u>73,010</u>	<u>314,196</u>
OTHER FINANCING SOURCES (USES)							
Operating transfers in	-	650,291	-	-	650,291	275,782	926,073
Operating transfers out	<u>(110,699)</u>	<u>(539,592)</u>	<u>-</u>	<u>-</u>	<u>(650,291)</u>	<u>(275,782)</u>	<u>(926,073)</u>
Total Other Financing Sources (Uses)	<u>(110,699)</u>	<u>110,699</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	29,668	515,587	32,209	(336,278)	241,186	73,010	314,196
FUND BALANCE, BEGINNING (restated)	<u>769,992</u>	<u>3,257,009</u>	<u>288,873</u>	<u>2,385,247</u>	<u>6,701,121</u>	<u>891,034</u>	<u>7,592,155</u>
FUND BALANCE, ENDING	<u>\$ 799,660</u>	<u>3,772,596</u>	<u>321,082</u>	<u>2,048,969</u>	<u>6,942,307</u>	<u>964,044</u>	<u>7,906,351</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance
All Government Fund Types
Year Ended December 31, 1994

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Totals - Memorandum Only Primary Government</u>	<u>Component Units</u>	<u>Totals - Memorandum Only Reporting Entity</u>
<u>REVENUES</u>							
Sales taxes	-	1,767,281	-	-	1,767,281	-	1,767,281
Taxes - ad valorem	275,080	755,291	288,873	-	1,319,244	-	1,319,244
Other taxes	6,167	-	-	-	6,167	-	6,167
Licenses and permits	77,214	-	-	-	77,214	-	77,214
Intergovernmental revenues							
Federal Funds:							
Direct	-	-	-	20,000	20,000	1,535,362	1,555,362
Indirect	-	-	-	-	-	838,243	838,243
State Funds							
Parish transportation funds	-	559,243	-	-	559,243	-	559,243
State Revenue sharing	70,593	191,282	-	-	261,875	-	261,875
Severance tax	863,438	-	-	-	863,438	-	863,438
Other State funds	71,532	-	-	-	71,532	-	71,532
Local Funds							
Fees, charges, and commissions	2,400	667,148	-	-	669,548	419,261	419,261
Fines and forfeitures	1,953	300,425	-	-	302,378	166,918	836,466
Interest	24,779	59,009	-	94,869	178,657	14,543	302,378
Other revenues	145,231	381,130	-	-	526,361	40,407	193,200
Total Revenues	<u>1,538,387</u>	<u>4,680,809</u>	<u>288,873</u>	<u>114,869</u>	<u>6,622,938</u>	<u>3,014,734</u>	<u>9,637,672</u>
<u>EXPENDITURES</u>							
General government	849,009	859,484	-	610,054	2,318,544	-	2,318,544
Public safety	405,406	-	-	-	405,406	211,210	616,616
Public works	-	2,894,707	-	-	2,894,707	-	2,894,707
Health and welfare	74,574	68,234	-	-	142,808	2,802,304	2,945,112
Culture and recreation	22,924	410,409	-	-	433,333	-	433,333
Economic development	3,200	-	-	-	3,200	-	3,200
Other expenditures	122,330	-	-	-	122,330	-	122,330
Debt service:							
Principal and interest	-	152,843	-	98,929	251,772	-	251,772
Capitalized lease principal	-	-	-	-	-	1,422	1,422
Capitalized lease interest	-	-	-	-	-	443	443
Expense of bond sale	-	-	-	30,663	30,663	-	30,663
Total Expenditures	<u>1,477,443</u>	<u>4,385,677</u>	<u>-</u>	<u>739,646</u>	<u>6,602,763</u>	<u>3,015,379</u>	<u>9,618,142</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>60,944</u>	<u>295,132</u>	<u>288,873</u>	<u>(624,777)</u>	<u>20,175</u>	<u>(645)</u>	<u>19,530</u>

OTHER FINANCING SOURCES (USES)									
Operating transfers in	-	49,452	-	-	49,452	203,378	252,830		
Operating transfers out	(16,373)	(33,079)	-	-	(49,452)	(203,378)	(252,830)		
Proceeds from long-term bonds	-	-	-	3,007,537	3,007,537	-	3,007,537		
Total other financing sources (uses)	<u>(16,373)</u>	<u>16,373</u>	-	<u>3,007,537</u>	<u>3,007,537</u>	-	<u>3,007,537</u>		
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	44,571	311,505	288,873	2,382,760	3,027,712	(645)	3,027,067		
FUND BALANCE, BEGINNING (restated)	<u>725,421</u>	<u>2,945,504</u>	-	<u>2,487</u>	<u>3,673,412</u>	<u>891,679</u>	<u>4,565,091</u>		
FUND BALANCE, ENDING	<u>\$ 769,992</u>	<u>3,257,009</u>	<u>288,873</u>	<u>2,385,247</u>	<u>6,701,124</u>	<u>891,034</u>	<u>7,592,158</u>		

The accompanying notes are an integral part of this statement.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
COMBINED STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE
BUDGET (CASH BASIS) AND ACTUAL
Year ended December 31, 1995

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUES			
Sales taxes	\$ -	-	-
Taxes - ad valorem	265,000	268,482	3,482
Other taxes	9,000	9,049	49
Licenses and permits	73,163	73,163	-
Intergovernmental revenue			
State Funds:			
Parish transportation funds	-	-	-
State revenue sharing	72,000	70,630	(1,370)
Severance tax	814,612	814,613	1
Other state funds	133,384	149,476	16,092
Fees, charges and commissions	2,400	2,400	-
Interest and forfeitures	7,567	4,870	(2,697)
Interest	17,500	17,156	(344)
Other revenues	339,601	385,739	46,138
Total revenues	<u>1,734,227</u>	<u>1,795,578</u>	<u>61,351</u>
EXPENDITURES			
General government	938,920	899,962	38,958
Public safety	406,686	407,257	(571)
Public works	-	-	-
Health and welfare	52,699	53,815	(1,116)
Culture and recreation	60,300	51,508	8,792
Economic development	10,400	10,861	(461)
Other expenditures	412,456	226,384	186,072
Debt service:			
Principal and interest	-	-	-
Total expenditures	<u>1,881,461</u>	<u>1,649,787</u>	<u>231,674</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(147,234)	145,791	293,025
OTHER FINANCING SOURCES (USES)			
Operating transfers in	-	-	-
Operating transfers out	(251,393)	(298,151)	(46,758)
Loan from fund 15	-	-	-
Proceeds from long-term bonds	-	-	-
Total other financing sources (uses)	<u>(251,393)</u>	<u>(298,151)</u>	<u>(46,758)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(398,627)	(152,360)	246,267
FUND BALANCE, BEGINNING	<u>398,627</u>	<u>404,919</u>	<u>6,292</u>
FUND BALANCE, ENDING	<u>\$ -</u>	<u>252,559</u>	<u>252,559</u>

The accompanying notes are an integral part of this statement.

Special Revenues			Capital Projects		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
1,728,380	1,797,010	68,630	-	-	-
709,800	733,870	24,070	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
475,000	474,702	(298)	-	-	-
178,000	191,327	13,327	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
858,275	872,996	14,721	-	-	-
242,600	214,221	(28,379)	-	-	-
56,722	76,421	19,699	90,000	157,326	67,326
457,789	262,333	(195,456)	-	-	-
<u>4,706,566</u>	<u>4,622,880</u>	<u>(83,686)</u>	<u>90,000</u>	<u>157,326</u>	<u>67,326</u>
819,360	746,592	72,768	2,735,678	461,237	2,274,441
-	-	-	-	-	-
4,820,002	2,841,027	1,978,975	-	-	-
111,330	314,374	(203,044)	-	-	-
467,127	423,228	43,899	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>6,217,819</u>	<u>4,325,221</u>	<u>1,892,598</u>	<u>2,735,678</u>	<u>461,237</u>	<u>2,274,441</u>
(1,511,253)	297,659	1,808,912	(2,645,678)	(303,911)	2,341,767
473,940	670,699	196,759	-	-	-
(410,000)	(410,000)	-	-	-	-
-	-	-	200,000	-	200,000
-	-	-	<u>2,400,000</u>	-	<u>2,400,000</u>
<u>63,940</u>	<u>260,699</u>	<u>196,759</u>	<u>2,600,000</u>	-	<u>(2,600,000)</u>
(1,447,313)	558,358	2,005,671	(45,678)	(303,911)	(258,233)
<u>1,447,313</u>	<u>2,123,191</u>	<u>675,878</u>	<u>45,678</u>	<u>2,354,881</u>	<u>2,309,203</u>
<u>-</u>	<u>2,681,549</u>	<u>2,681,549</u>	<u>-</u>	<u>2,050,970</u>	<u>2,050,970</u>

WEBSTER PARISH POLICE JURY
Minden, Louisiana
COMBINED STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE
BUDGET (CASH BASIS) AND ACTUAL
Year ended December 31, 1994

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUES			
Sales taxes	\$ -	-	-
Taxes - ad valorem	263,124	266,177	3,053
Other taxes	9,800	6,167	(3,633)
Licenses and permits	65,000	65,632	632
Intergovernmental revenue			
State Funds:			
Parish transportation funds	-	-	-
State revenue sharing	90,000	71,462	(18,538)
Severance tax	600,000	863,438	263,438
Other state funds	65,960	71,532	5,572
Fees, charges and commissions	2,400	2,400	-
Fines and forfeitures	3,000	1,953	(1,047)
Interest	16,000	24,779	8,779
Other revenues	50,128	145,331	95,203
Total revenues	<u>1,165,412</u>	<u>1,518,871</u>	<u>353,459</u>
EXPENDITURES			
General government	788,614	824,125	(35,511)
Public safety	403,790	395,566	8,224
Public works	-	-	-
Health and welfare	66,780	74,574	(7,794)
Culture and recreation	19,800	22,669	(2,869)
Economic development	9,410	9,649	(239)
Other expenditures	213,174	122,330	90,844
Debt service:			
Principal and interest	-	-	-
Total expenditures	<u>1,501,568</u>	<u>1,448,913</u>	<u>52,655</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(336,156)</u>	<u>69,958</u>	<u>406,114</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in	-	-	-
Proceeds from long-term bonds	-	-	-
Operating transfers out	(14,199)	(16,373)	(2,174)
Total other financing sources (uses)	<u>(14,199)</u>	<u>(16,373)</u>	<u>(2,174)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>(350,355)</u>	<u>53,585</u>	<u>404,940</u>
FUND BALANCE, BEGINNING	<u>350,355</u>	<u>351,334</u>	<u>979</u>
FUND BALANCE, ENDING	<u>\$ -</u>	<u>404,919</u>	<u>404,919</u>

The accompanying notes are an integral part of this statement.

<u>Special Revenues</u>			<u>Capital Projects</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
1,600,000	1,717,574	117,574	-	-	-
721,289	719,363	(1,926)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
501,651	560,542	58,891	-	-	-
180,000	193,521	13,521	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
602,400	616,197	13,797	-	-	-
259,300	256,943	(2,357)	-	-	-
36,850	58,199	21,349	44,000	23,432	(20,568)
168,350	211,920	43,570	100,000	-	(100,000)
<u>4,069,840</u>	<u>4,334,259</u>	<u>264,419</u>	<u>144,000</u>	<u>23,432</u>	<u>(120,568)</u>
727,465	649,404	78,061	-	-	-
-	-	-	-	-	-
4,122,720	2,860,482	1,262,238	-	-	-
181,755	67,905	113,850	-	-	-
730,022	412,332	317,690	-	-	-
-	-	-	-	-	-
-	-	-	3,061,537	577,159	2,484,378
226,753	147,775	78,978	90,000	98,929	(8,929)
<u>5,988,715</u>	<u>4,137,898</u>	<u>1,850,817</u>	<u>3,151,537</u>	<u>676,088</u>	<u>2,475,449</u>
(1,918,875)	<u>196,361</u>	<u>2,115,236</u>	(3,007,537)	(652,656)	<u>2,354,881</u>
53,104	49,452	(3,652)	-	-	-
-	-	-	3,007,537	3,007,537	-
<u>(30,905)</u>	<u>(33,079)</u>	<u>(2,174)</u>	-	-	-
22,199	<u>16,373</u>	<u>(5,826)</u>	3,007,537	3,007,537	-
(1,896,676)	212,734	2,109,410	-	2,354,881	2,354,881
<u>1,896,676</u>	<u>1,910,457</u>	<u>13,781</u>	-	-	-
-	<u>2,123,191</u>	<u>2,123,191</u>	-	<u>2,354,881</u>	<u>2,354,881</u>

WEBSTER PARISH POLICE JURY
Minden, Louisiana
COMPONENT UNITS

COMBINING BALANCE SHEET
December 31, 1995

	<u>Community Services</u>	<u>E-911</u>	<u>(Memorandum Only) Total</u>
<u>ASSETS</u>			
Cash	\$ 438,631	255,948	694,579
Certificates of deposit	100,000	-	100,000
Investments	103,452	-	103,452
Receivables	193,111	14,493	207,604
Due from other funds	527,055	-	527,055
Land and buildings	-	135,108	135,108
Furniture and equipment	1,090,940	128,965	1,219,905
Amount to be provided for long term debt	<u>36,486</u>	<u>59,073</u>	<u>95,559</u>
Total Assets	<u>\$2,489,675</u>	<u>593,587</u>	<u>3,083,262</u>
<u>LIABILITIES AND FUND EQUITY</u>			
Liabilities:			
Accounts payable	\$ 116,193	6,148	122,341
Due to other funds	527,055	-	527,055
Deferred liability - audit costs	19,250	-	19,250
Payable for compensated absences	36,486	-	36,486
Capitalized lease obligation	-	<u>59,073</u>	<u>59,073</u>
Total liabilities	<u>698,984</u>	<u>65,221</u>	<u>764,205</u>
Fund Equity:			
Investment in general fixed assets	1,090,940	264,073	1,355,013
Fund balance, undesignated	<u>699,751</u>	<u>264,293</u>	<u>964,044</u>
Total fund equity	<u>1,790,691</u>	<u>528,366</u>	<u>2,319,057</u>
Total liabilities and fund equity	<u>\$2,489,675</u>	<u>593,587</u>	<u>3,083,262</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
COMPONENT UNITS

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended December 31, 1995

	<u>Community Services</u>	<u>E-911</u>	(Memorandum Only) <u>Total</u>
<u>REVENUES</u>			
Intergovernmental revenues			
Federal Funds:			
Direct	\$1,713,862	-	1,713,862
Indirect	743,861	-	743,861
Local Funds	407,796	-	407,796
Fees, charges and commissions	-	172,500	172,500
Interest	13,904	-	13,904
Other revenues	44,860	-	44,860
Total Revenues	<u>2,924,283</u>	<u>172,500</u>	<u>3,096,783</u>
<u>EXPENDITURES</u>			
Public safety	-	141,414	141,414
Health and welfare	2,859,973	-	2,859,973
Debt service:			
Capitalized lease principal	-	17,710	17,710
Capitalized lease interest	-	4,676	4,676
Total Expenditures	<u>2,859,973</u>	<u>163,800</u>	<u>3,023,773</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>64,310</u>	<u>8,700</u>	<u>73,010</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	275,782	-	275,782
Operating transfers out	<u>(275,782)</u>	<u>-</u>	<u>(275,782)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	64,310	8,700	73,010
Fund balance, beginning	<u>635,441</u>	<u>255,593</u>	<u>891,034</u>
Fund balance, ending	<u>\$ 699,751</u>	<u>264,293</u>	<u>964,044</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
COMPONENT UNITS

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended December 31, 1994

	<u>Community Services</u>	<u>E-911</u>	<u>(Memorandum Only) Total</u>
<u>REVENUES</u>			
Intergovernmental revenues			
Federal Funds:			
Direct	\$1,535,362	-	1,535,362
Indirect	838,243	-	838,243
Local Funds	419,261	-	419,261
Fees, charges and commissions	-	166,918	166,918
Interest	9,592	4,951	14,543
Other revenues	<u>40,407</u>	<u>-</u>	<u>40,407</u>
Total Revenues	<u>2,842,865</u>	<u>171,869</u>	<u>3,014,734</u>
<u>EXPENDITURES</u>			
Public safety	-	211,210	211,210
Health and welfare	2,802,304	-	2,802,304
Debt service:			
Capitalized lease principal	-	1,422	1,422
Capitalized lease interest	<u>-</u>	<u>443</u>	<u>443</u>
Total Expenditures	<u>2,802,304</u>	<u>213,075</u>	<u>3,015,379</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>40,561</u>	<u>(41,206)</u>	<u>(645)</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in	203,378	-	203,378
Operating transfers out	<u>(203,378)</u>	<u>-</u>	<u>(203,378)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	40,561	(41,206)	(645)
Fund balance, beginning	<u>594,880</u>	<u>296,799</u>	<u>891,679</u>
Fund balance, ending	<u>\$ 635,441</u>	<u>255,593</u>	<u>891,034</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH POLICE JURY
Minden, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1995

INTRODUCTION

The Webster Parish Police Jury is the governing authority for Webster Parish and is a political subdivision of the State of Louisiana. The Police Jury, under the provisions of Louisiana Revised Statute 33:1236, enacts ordinances, sets policy, and established programs in such fields as social welfare, transportation, drainage, industrial inducement, and health services.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the Webster Parish Police Jury have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Webster Parish Police Jury is the financial reporting entity for Webster Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Webster Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or

WEBSTER PARISH POLICE JURY
Minden, Louisiana
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

- b. The potential the organization to provide specific financial benefits to or to impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
 3. Organizations for which the reporting entity financial statements would be misleading if the data of the organization is not included because of the nature or significance of the relationship.

Based on the previous criteria, the Police Jury has determined that the following component units should be a part of the reporting entity:

<u>Component Unit</u>	<u>Year End</u>	<u>Criteria Used</u>
Webster Parish Library	December 31	1 and 3
Twenty-Sixth Judicial District Criminal Court	December 31	2 and 3
Sarepta Waterworks District	December 31	1 and 3
Doyline Waterworks District	December 31	1 and 3
Sibley Waterworks District	December 31	1 and 3
McIntyre Waterworks District	December 31	1 and 3
Ward I Industrial District	December 31	1 and 3
Ward II Industrial District	December 31	1 and 3
Webster Parish Recreation District	December 31	1 and 3
South Webster Hospital District	December 31	1 and 3
Springhill Fire Protection District	December 31	1 and 3
Evergreen Fire Protection District	December 31	1 and 3
Sibley Fire Protection District	December 31	1 and 3
Doyline Fire Protection District	June 30	1 and 3
Dubberly Fire Protection District	February 28	1 and 3
Sarepta Fire Protection District	June 30	1 and 3
Cullen Fire Protection District	December 31	1 and 3
Dixie Inn Fire Protection District	June 30	1 and 3
Cotton Valley Fire Protection District	December 31	1 and 3
Shongaloo Fire Protection District	June 30	1 and 3
Minden Fire Protection District	December 31	1 and 3
Minden City Court (Ward I Court)	June 30	2 and 3
Springhill City Court (Ward II Court)	June 30	2 and 3
Webster Parish Office of Community Services (Community Action)	Various	1 and 3
Webster Parish Communication District (E-911)	December 31	1 and 3

WEBSTER PARISH POLICE JURY
Minden, Louisiana
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Considered in the determination of component units of the reporting entity was the Webster Parish Sheriff, Webster Parish Coroner's Office, Clerk of Court, Tax Assessor, and School Board, the District Attorney for the Twenty-Sixth Judicial District, and the various municipalities in the parish. It was determined that these governmental entities are not component units of the Webster Parish Police Jury reporting entity. With the exception of municipalities, all entities meet the scope of public service criteria. However, all are governed by independently elected officials. The Police Jury, oversight unit, neither appoints governing boards nor designates management. Furthermore, the Police Jury has no ability to significantly influence operations, nor does it have any accountability for fiscal matters of the entities. They are considered by the Police Jury to be separate autonomous governments and issue financial statements separate from those of the Webster Parish Police Jury, reporting entity.

GASB Statement No. 14 establishes standards for defining and reporting on the financial reporting entity at all levels to all state and local governments. The Statement applies to the separately issued financial statements of governmental component units. However, a primary government's financial statements are not a substitute for the reporting entity's component unit financial statements. The Police Jury has chosen to issue financial statements of the oversight unit only, except for the inclusion of the Webster Parish Library, the Twenty-Sixth Judicial District Criminal Court, which are blended in the primary government as special revenue funds, and the Office of Community Services and Webster Parish Communication District which is discretely presented as a component unit. Accordingly, the accompanying financial statements present the accounts and transactions of the Webster Parish Police Jury, oversight unit, and the previously mentioned component units.

Financial statements of the individual component units may be obtained from their respective administrative offices.

A. FUND ACCOUNTING

The accounts of the Police Jury are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

WEBSTER PARISH POLICE JURY
Minden, Louisiana
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

General Fund - The General Fund is the general operating fund of the Police Jury. It is used to account for all financial resources, except those required to be accounted for in other funds.

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. In addition, the General Fund of each blended component unit is reported as a special revenue fund.

Debt Service Funds - Debt service funds account for transactions relating to resources retained and used for the payment of principal and interest on the long-term obligation recorded in the general long-term debt account group.

Capital Projects Funds

Capital Project Funds are used to account for the proceeds of specific revenue sources and grants designated for the acquisition or construction of general fixed assets.

Fiduciary Funds - Agency funds are used to account for assets held on behalf of others as their agent.

B. FIXED ASSETS AND LONG-TERM OBLIGATIONS

The fixed assets used in the Governmental Fund Type operations are accounted for in the General Fixed Assets Account Group, rather than in the governmental funds. No depreciation has been provided on general fixed assets. Public domain and infrastructures are not capitalized. Fixed assets are valued at historical cost or estimated historical cost if historical cost is not available, except for the library books which are valued through use of an average cost method.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Obligations Account Group, not in the governmental funds.

These two account groups are not "funds." They are concerned only with the measurement of financial position, not with measurements of results of operations.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

C. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The records of the Police Jury are maintained on a cash basis of accounting. However, the funds reported in the accompanying financial statements have been converted to a modified accrual basis of accounting utilizing the following practices:

Revenues

Ad valorem taxes and the related State revenue sharing (which is based on population and homesteads in the parish) are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year. Taxes receivable at December 31, 1995, was \$1,555,829.

Federal and state grants are recorded when the parish is entitled to the funds.

Sales taxes are recognized when received by the Police Jury's collection agent, the parish school board.

Interest income on investments is recorded when the investments have matured and the income is available.

Substantially all other revenues are recorded when they become available to the Police Jury.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Other Financing Sources (Uses)

Transfers between funds which are not expected to be repaid and the principal portion of deferred payment contracts are accounted for as other financing sources (uses).

D. BUDGET PRACTICES

Preliminary budgets for the ensuing year are prepared by the secretary-treasurer during October of each year. During November, the finance committee reviews the proposed budgets and makes changes as they deem appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal. After the public hearing, changes are made to the proposed budgets based on the public hearing and the desires of the Police Jury as a whole. The budgets are then adopted during the Police Jury's regular December meeting or a special meeting held no later than 15 days prior to the beginning of the fiscal year, and notice is published in the official journal.

During the year, the Police Jury receives monthly budget comparison statements and periodically makes budget amendments if actual operations differ materially from those anticipated in the original budget. During a regular or special meeting, the Police Jury reviews the proposed amendments, makes changes as it feels necessary, and formally adopts the amendments. The adoption of the amendments is included in the Police Jury minutes published in the official journal.

The Police Jury does not recognize encumbrances, therefore, encumbrances are not reflected for either budget or accounting purposes. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended.

For the two years ended December 31, 1995, the Police Jury adopted cash basis budgets for the General Fund, and all special revenue funds and the Library Capital Projects Fund. For 1994 and 1995 the LCDBG Capital Projects Fund is not included in Exhibit 4 due to the budget is a grant budget for the grant period. No budget was adopted for the Debt Service Fund.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

The revenues and expenditures, for the year ended December 31, 1995, as shown on Exhibit B, are reconciled with the amounts reflected on the budget comparisons on Exhibit C as follows:

	Primary Government Unit		
	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>
Year ended 1994:			
Excess of revenues and other sources over expenditures and other uses (GAAP Basis)	\$ 44,571	311,505	2,382,760
To adjust for:			
Revenue accruals-net	(19,516)	(188,343)	(71,437)
Expenditures accruals-net	28,530	100,879	45,301
LAAP EDC Grant #CR9307-94-01	-	(11,307)	-
LCDBG Grant # 101-3041	<u>-</u>	<u>-</u>	<u>(1,743)</u>
Excess of revenues and other sources over expenditures and other uses (Budget Basis)	<u>53,585</u>	<u>212,734</u>	<u>2,354,881</u>
Year ended 1995:			
Excess of revenues and other sources over expenditures and other uses (GAAP Basis)	\$ 29,668	515,587	(336,278)
To adjust for:			
Revenue accruals-net	(31,673)	(259,122)	71,437
Expenditures accruals-net	(150,355)	140,586	(43,300)
LAAP EDC Grant #CR9307-94-01	-	11,307	-
Transfers In/Out Net	-	150,000	-
LCDBG Grant # 101-3041	<u>-</u>	<u>-</u>	<u>4,230</u>
Excess of revenues and other sources over expenditures and other uses (Budget Basis)	<u>(152,360)</u>	<u>558,358</u>	<u>(303,911)</u>

E. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Under state law, the police jury may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized

WEBSTER PARISH POLICE JURY
Minden, Louisiana
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the police jury may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1995, the carrying amount of the Police Jury's cash deposits was \$3,345,137 and the bank balance was \$3,495,502. Investments consist of certificates of deposit. At December 31, 1995 the carrying amount and market value of investments was \$1,846,454. These deposits and investments are secured from risk by \$500,000 of federal deposit insurance and \$4,841,956 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the district that the fiscal agent has failed to pay deposited funds upon demand.

F. INVENTORIES

Inventory of gasoline in the Community Services Component Unit is valued at cost (first-in, first-out).

G. COMPENSATED ABSENCES

The police jury has the following policies relating to vacation and sick leave:

Full-time employees of the Police Jury, Office of Community Services and criminal court earn from 10 to 25 days annual leave each year depending on the length of service. Annual leave may be accumulated up to a maximum of 90 days. Upon termination of employment, payment for unused accrued annual leave is made at the employee's current rate of

WEBSTER PARISH POLICE JURY
Minden, Louisiana
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

pay. Full-time employees earn sick leave at the rate of one day per month. Sick leave may be accumulated without limitation. Upon retirement, unused sick leave is used in the retirement benefit computation as earned service. Employees are not compensated for accumulated sick leave upon separation of service.

Library full-time employees earn from two to five work weeks' vacation leave each year depending on job classification. Part-time employees earn vacation leave in proportion to the number of hours worked per week on a regular basis. Vacation leave can be accrued up to a maximum of six work weeks. Upon resignation or retirement, employees receive payment for unused vacation leave. Sick leave with pay is allowed for all full-time and part-time employees working on a regular basis in the amount of two work weeks per year. Sick leave can be accrued up to a maximum of six work weeks. Upon resignation, all unused sick leave lapses.

At December 31, 1995, employees of the Police Jury, library, and criminal court had accumulated and vested \$136,312 of employee leave benefits. The employees of the Office of Community Services had accumulated and vested benefits of \$36,486. The cost of current leave privileges, computed in accordance with GASB Codification Section C60, is recognized in the appropriate fund when leave is actually taken. The total cost of leave privileges not requiring current resources in the amount of \$136,312, is recorded in the general long-term obligations account group in the accompanying financial statements.

H. SALES TAX

The voters of Webster Parish passed a one-half of one per cent sales and use tax at a special election on May 5, 1984. The tax went into effect on June 1, 1984, and will remain in effect for an indefinite period. The tax is to be used for solid waste collection and disposal; constructing, maintaining, and improving public roads, streets, highways and bridges; and constructing and renovating jail and penal farm facilities.

I. TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW

The total columns on the combined statements - overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable

WEBSTER PARISH POLICE JURY
Minden, Louisiana
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

to a consolidation. Interfund transactions have not been eliminated in the aggregation of this data.

J. ENCUMBRANCES

The Webster Parish Police Jury does not use the encumbrance system to keep track of outstanding purchase commitments that have not yet resulted in liabilities.

K. RISK MANAGEMENT

The Police Jury is exposed to various risks of losses related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Police Jury maintains insurance to cover such risk. In the past the insurance has been sufficient to cover any settlements.

2. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follow:

	Balance January 1, 1994	Additions		Deletions		Balance December 31, 1995
		1994	1995	1994	1995	
Police Jury:						
Buildings and land	\$5,019,744	176,000	13,391	-	-	5,209,135
Construction in progress	7,513	18,257	441,573	-	467,343	-
Vehicles and equipment	3,145,056	180,792	403,958	-	8,800	3,721,006
Total Police Jury	<u>8,172,313</u>	<u>375,049</u>	<u>858,922</u>	<u>-</u>	<u>476,143</u>	<u>8,930,141</u>
Library:						
Equipment	133,753	4,068	145,352	-	25,796	257,377
Books, etc.	791,290	59,074	48,350	1,578	15	897,121
Land	-	539,256	330,357	-	-	869,613
Total library	<u>925,043</u>	<u>602,398</u>	<u>524,059</u>	<u>1,578</u>	<u>25,811</u>	<u>2,024,111</u>
Total Primary Government	9,097,356	977,447	1,382,981	1,578	501,954	10,954,252
Community Action:						
Equipment & renovations	<u>905,384</u>	<u>187,735</u>	<u>76,678</u>	<u>2,707</u>	<u>76,150</u>	<u>1,090,940</u>
E-911:						
Equipment & renovations	-	212,725	51,348	-	-	264,073
Total	<u>\$10,002,740</u>	<u>1,377,907</u>	<u>1,511,007</u>	<u>4,285</u>	<u>578,104</u>	<u>12,309,265</u>

Construction in progress consisted of a grant to construct & purchase a fire station and fire equipment for a component unit fire (Sarepta Fire District). The deletion in general fixed assets is recorded since the component unit is not reported in these financial statements. These general fixed assets are reported by the component unit.

3. PENSION PLAN

Substantially all employees of the Webster Parish Police Jury are members of Plan A of the Parochial Employees Retirement System of Louisiana ("System"), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with

WEBSTER PARISH POLICE JURY
Minden, Louisiana
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

separate assets and benefit provisions. All employees of the district are members of Plan A. The Office of Community Services employees are covered under Social Security. The total payrolls for employees of the Webster Parish Police Jury covered by the System for the year ended December 31, 1995, was \$1,377,665. Total payroll for the Webster Parish Police Jury (primary government) was \$1,554,203 for 1995.

All permanent employees who work at least 28 hours per week and are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one per cent of final-average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified previously above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

Contributions to the System include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The following provides certain disclosures for the police jury and the retirement system that are required by GASB P20.129:

Year Ended December 31, 1994

	Plan A
Webster Parish Police Jury	
Total current-year payroll	\$ 1,554,203
Total current-year covered payroll	\$ 1,377,665

WEBSTER PARISH POLICE JURY
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Contributions:		
Required by statute:		
Employees	9.50%	\$ 130,878
Employer	<u>8.00%</u>	<u>110,213</u>
Total	<u>17.50%</u>	<u>\$ 241,091</u>
Actual:		
Employees	9.50%	\$ 130,878
Employer	<u>8.00%</u>	<u>110,213</u>
Total	<u>17.50%</u>	<u>\$ 241,091</u>
Actuarially required:		
Employees	9.25%	\$ 127,434
Employer	<u>8.03%</u>	<u>110,626</u>
Total	<u>17.28%</u>	<u>\$ 238,060</u>
Per cent of employer's actuarially required contribution to all participating employers		
	<u>.514%</u>	

Year Ended December 31, 1994

Retirement System	<u>Plan A</u>
Net assets	\$597,625,304
Pension benefit obligation	<u>(503,393,012)</u>
Unfunded pension benefit obligation	<u>(\$ 94,232,292)</u>

The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among public employee retirement systems and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employers.

WEBSTER PARISH POLICE JURY
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's December 31, 1994 comprehensive annual financial report. The Jury does not guarantee the benefits granted by the System.

4. LITIGATION AND CLAIMS

At December 31, 1995, the Police Jury is a defendant in several lawsuits. None of the suits are in excess of the insurance coverage of the Jury. Therefore, no provision for any liability, if any, which may result from lawsuits has been recognized in the accompanying financial statements.

5. LEASES

The Police Jury records items under capital lease as an asset and an obligation in the accompanying financial statements. At December 31, 1995, the Police Jury had no capital leases.

The Webster Parish Police Jury and the parish library maintain various operating leases for office equipment. Lease terms are on a monthly basis and can be canceled. At December 31, 1995, the Police Jury and the library had no material operating leases.

The Webster Parish Communication District (E911) (component unit) entered into a capitalized lease obligation on October 1, 1994 for the purchase of equipment. Minimum lease payments was \$78,205 payable over 48 months, with monthly payments of interest and principal of \$1,865. In March 1996 the obligation was paid in full. This lease is recorded as long-term debt for 1994 and 1995 in the component unit E911 District.

6. LONG-TERM DEBT

Changes in long-term obligations payable due to compensated absences (primary government) for the year ended December 31, 1995 are as follows:

Compensated absences payable at January 1, 1995	\$121,950
Increases	14,362
Decreases	<u> -</u>
Compensated absences payable at December 31, 1995	<u>\$136,312</u>

During the year ended December 31, 1994, general obligation bonds in the amount of Three Million Dollars (\$3,000,000) were issued for the purpose of

WEBSTER PARISH POLICE JURY
Minden, Louisiana
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

constructing and improving public libraries for the parish, and acquiring the necessary land, equipment and furnishings therefore, title to which shall be in public.

The following is a summary of bond transactions of the police jury for the year ended December 31, 1995:

	<u>General Obligation</u>
Bonds payable, January 1, 1995	\$3,000,000
Bonds issued	-
Bonds retired	<u>(90,000)</u>
 Bonds payable, December 31, 1995	 <u>\$2,910,000</u>

Bonds payable at December 31, 1995, are comprised of the following issue:

	<u>Principal Outstanding</u>	<u>Interest to Maturity</u>
General obligation bonds: \$3,000,000 General Obligation Bonds, dated 3/1/94; due in annual principal installments of \$90,000 - \$230,000 through March 1, 2014; interest at 4.25% - 10.00%; secured by levy and collection of ad valorem taxes	<u>\$2,910,000</u>	<u>1,647,566</u>
	<u>\$2,910,000</u>	<u>1,647,566</u>

The annual requirements to amortize long-term debt outstanding as of December 31, 1995, including interest payments of \$1,647,566, are as follows:

<u>Year ending December 31</u>	<u>General Obligation Principal</u>	<u>Interest</u>	<u>Total</u>
1996	\$ 95,000	155,843	250,843
1997	100,000	146,092	246,092
1998	105,000	135,842	240,842
1999	110,000	127,567	237,567
2000	115,000	122,099	237,099
2001-2014	<u>2,385,000</u>	<u>960,124</u>	<u>3,345,124</u>
	<u>\$2,910,000</u>	<u>1,647,567</u>	<u>4,557,567</u>

At December 31, 1995, \$321,082 was available in the Debt Service Fund to service the general obligation bonds.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Changes in long-term debt due to landfill closure and postclosure costs have been accrued in accordance with Governmental Accounting Standard No. 18. The current estimate for 1995 for closure and postclosure care is \$132,292.

7. LANDFILL CLOSURE AND POSTCLOSURE CARE COST

State and federal laws and regulations require the Police Jury to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the Police Jury reports a portion of these closure and postclosure care costs as an expense in each period based on landfill capacity used as of each balance sheet date. The cumulative effect is shown in the general long-term debt account group. The \$926,046 represents the cumulative amount reported to date based on the use of approximately 20% of the estimated capacity of the landfill. The Police Jury will recognize the remaining estimated cost of \$2,248,970 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 1996. The Police Jury expects to close the landfill in approximately the year \$2,011. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

The police jury has not set aside funds to finance closure and postclosure care costs. However, the police jury must annually provide assurances that financial resources will be available to provide for closure and postclosure care. These costs may need to be covered by additional charges to future landfill users or from future tax revenue.

8. CRIMINAL COURT FUND

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the Criminal Court Fund at year-end be transferred to the parish General Fund. At December 31, 1994, the Criminal Court Fund had a cash basis fund balance of \$25,499. At December 31, 1995 the Criminal Court Fund had a cash basis fund balance of \$1,884. The Police Jury elected not to require the transfer to assist the Criminal Court in meeting its obligations.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

9. RECEIVABLES

The following is a summary of receivables at December 31, 1995:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Primary Gov't Total</u>
Taxes:				
Ad valorem	\$282,946	975,164	297,719	1,555,829
Sales and use	-	186,534	-	186,534
State revenue sharing	47,135	127,614	-	174,749
Other	-	166,061	-	166,061
Total	<u>\$330,081</u>	<u>1,455,373</u>	<u>297,719</u>	<u>2,083,173</u>

10. LEVIED TAXES

The following is a summary of levied ad valorem taxes for 1995:

	<u>Levied Taxes</u>
Parish wide taxes:	
General maintenance	6.28
Library maintenance and operation	3.22
Courthouse, health unit, and agricul- tural extension service maintenance and operation	2.68
District taxes:	
Road District A construction and maintenance	2.74
Road District B construction and maintenance	3.79
Library Construction	3.50

WEBSTER PARISH POLICE JURY
Minden, Louisiana
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. DUE FROM/TO OTHER FUNDS

Individual fund balances due from/to other funds at December 31, 1995, are as follows:

<u>Fund</u>	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ 89,935	-
Special Revenue Funds:		
Sales Tax Fund	-	63,105
Criminal Court Fund	-	3,896
Road District B	-	22,934
	<u>\$ 89,935</u>	<u>89,935</u>

12. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

The Webster Parish Police Jury had two (2) individual funds with expenditures over appropriations for the year ending December 31, 1995.

	<u>Excess</u>
Criminal Court Special Revenue Fund	\$(7,783)
Court Reporter Fund	(7,904)

13. DEFICIT FUND BALANCES

The following funds had a deficit fund balance at June 30, 1995 based on generally purpose financial statements prepared in accordance with generally accepted accounting principles:

Court Reporter Special Revenue Fund	\$(151)
-------------------------------------	---------

14. FEDERALLY ASSISTED PROGRAMS

The Police Jury participates in a number of federally assisted programs. These programs are audited in accordance with the Single Audit Act of 1984. Audits of prior years have not resulted in any material disallowed costs; however, grantor agencies may provide for further examinations. Based on prior experience, the Police Jury's management believes that further examinations would not result in any material disallowed costs.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

15. FOOD STAMP PROGRAM

The Food Stamp Program is operated by the Community Action under an agreement with the Louisiana Department of Health and Human Resources. Under this program, the Community Action is responsible for the issuance of food stamps to eligible participants in the parish. The value of food stamps on hand, received and issued, is not recorded in the accompanying financial statements. Activity for 1994 and 1995 is as follows:

Balance at January 1, 1994	\$1,509,769
Received	5,957,000
Transfers and credits	(122)
Issued	<u>(6,000,324)</u>
Balance at December 31, 1994	1,466,323
Received	5,393,000
Transfers and credits	(134)
Issued	<u>(5,477,778)</u>
Balance at December 31, 1995	<u>\$1,381,411</u>

16. FOOD COMMODITIES DISTRIBUTION

The Food Commodities Distribution Program is operated by the Community Action under an agreement with the Louisiana Department of Education. Under this program, the Community Action is responsible for distribution of food commodities to eligible participants in the parish. The value of the food commodities received and distributed is not reflected in the accompanying financial statements. Activity for 1994 and 1995 is as follows:

Balance at January 1, 1994	\$ -
Received	61,758
Distributed	<u>(61,758)</u>
Balance at December 31, 1994	-
Received	21,988
Distributed	<u>(21,988)</u>
Balance at December 31, 1995	<u>\$ -</u>

17. RESTATEMENT OF PRIOR PERIODS

During 1994, the Bossier Parish Police Jury implemented the provisions of Statement Number 18 of the Governmental Accounting Standards Board, Accounting for Municipal Solid Waste Landfill Closure and Postclosure Care Costs. The General Long Term Debt Account Group has been restated to include the estimated accrual through 1993 of \$661,462.

FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS
AND ACCOUNT GROUPS

WEBSTER PARISH POLICE JURY
Minden, Louisiana
GENERAL FUND

STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET (CASH BASIS) AND ACTUAL
Year Ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Adjustment to Budgetary Basis (See Note 1)</u>	<u>Actual on Budgetary Basis</u>	<u>Variance - Favorable (Unfavorable)</u>
REVENUES					
Taxes:					
Ad valorem	\$ 265,000	287,171	(18,689)	268,482	3,482
Other taxes, penalties and interest, etc.	9,000	9,049	-	9,049	49
Licenses and permits	73,163	86,075	(12,912)	73,163	-
Intergovernmental revenues:					
State funds:					
State revenue sharing	72,000	70,702	(72)	70,630	(1,370)
Severance tax	814,612	814,613	-	814,613	1
Other state funds	133,384	149,476	-	149,476	16,092
Fees, charges, and commissions for services	2,400	2,400	-	2,400	-
Fines and forfeitures	7,567	4,870	-	4,870	(2,697)
Interest earned	17,500	17,156	-	17,156	(344)
Other revenues	<u>339,601</u>	<u>385,739</u>	<u>-</u>	<u>385,739</u>	<u>46,138</u>
Total revenues	<u>1,734,227</u>	<u>1,827,251</u>	<u>(31,673)</u>	<u>1,795,578</u>	<u>61,351</u>

	<u>Budget</u>	<u>Actual</u>	<u>Adjustment to Budgetary Basis (See Note 1)</u>	<u>Actual on Budgetary Basis</u>	<u>Variance - Favorable (Unfavorable)</u>
EXPENDITURES					
General government:					
Legislative	113,691	112,648	(1,250)	111,398	2,293
Judicial	340,248	328,705	2,125	330,830	9,418
Elections	43,352	43,187	(42)	43,145	207
Finance and administrative	441,629	404,865	9,724	414,589	27,040
Public safety	406,686	394,928	12,329	407,257	(571)
Health and welfare	52,699	53,815	-	53,815	(1,116)

Culture and recreation	60,300	51,180	328	51,508	8,792
Economic development and assistance	10,400	10,861	-	10,861	(461)
Other expenditures	449,909	286,695	(22,859)	263,836	186,073
Total expenditures	<u>1,918,914</u>	<u>1,686,884</u>	<u>355</u>	<u>1,687,239</u>	<u>231,675</u>
Excess (deficiency) of revenues over expenditures	<u>(184,687)</u>	<u>140,367</u>	<u>(32,028)</u>	<u>108,339</u>	<u>293,026</u>
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers out	<u>(213,940)</u>	<u>(110,699)</u>	<u>(150,000)</u>	<u>(260,699)</u>	<u>(46,759)</u>
Total other financing sources (uses)	<u>(213,940)</u>	<u>(110,699)</u>	<u>(150,000)</u>	<u>(260,699)</u>	<u>(46,759)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(398,627)</u>	<u>29,668</u>	<u>(182,028)</u>	<u>(152,360)</u>	<u>246,267</u>
Fund balance, beginning	<u>398,627</u>	<u>769,992</u>	<u>(365,073)</u>	<u>404,919</u>	<u>6,292</u>
Fund balance, ending	<u>\$ -</u>	<u>799,660</u>	<u>(547,701)</u>	<u>252,559</u>	<u>252,559</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
GENERAL FUND

STATEMENT OF EXPENDITURES -
BUDGET (CASH BASIS) AND ACTUAL
Year Ended December 31, 1995

	Budget	Actual	Adjustment to Budgetary Basis (See Note 1)	Actual on Budgetary Basis	Variance Favorable (Unfavorable)
General Government:					
Legislative -					
Per Diem	\$ 87,600	87,600	-	87,600	-
Travel	7,341	7,687	(1,210)	6,477	864
Publications	4,800	4,132	(40)	4,092	708
Association dues	8,000	7,185	-	7,185	815
Other	5,950	6,044	-	6,044	(94)
Total Legislative	\$ 113,691	112,648	(1,250)	111,398	2,293
Judicial -					
Salaries	\$ 71,100	73,867	-	73,867	(2,767)
Jurors and witness fees	32,000	37,407	(1,347)	36,060	(4,060)
Coroner's fees and expenses	60,000	42,190	(644)	41,546	18,454
Clerk of Court	22,000	20,390	1,540	21,930	70
Ward Court	140,000	141,205	2,845	144,050	(4,050)
Justice of the Peace and licenses	4,410	4,200	-	4,200	210
Court attendance	3,700	2,780	-	2,780	920
Other	7,038	6,666	(269)	6,397	641
Total Judicial	\$ 340,248	328,705	2,125	330,830	9,418
Elections -					
Salaries	\$ 18,814	18,814	-	18,814	-
Phone and office supplies	5,070	5,094	(42)	5,052	18
Employee benefits	5,643	5,500	-	5,500	143
Travel	2,325	2,311	-	2,311	14
Elections	11,500	11,468	-	11,468	32
Total Elections	\$ 43,352	43,187	(42)	43,145	207

Financial and Administrative -									
Salaries	\$ 109,332	109,332	-	109,332	-				
Insurance	185,000	175,178	(458)	174,720	10,280				
Office supplies	9,000	9,036	(231)	8,805	195				
Telephone	7,500	7,230	5	7,235	265				
Travel	95	95	-	95	-				
Vending	3,415	3,406	8	3,414	1				
Employee benefits	110,832	91,626	6,759	98,385	12,447				
Other	15,555	8,027	3,641	11,668	3,887				
Audit fee	900	935	-	935	(35)				
Total Financial and Administrative	\$ 441,629	404,865	9,724	414,589	27,040				
Public Safety:									
Fire Departments	\$ 88,444	88,445	-	88,445	(1)				
Prisoner maintenance	190,111	178,795	12,333	191,128	(1,017)				
Emergency Preparedness	128,131	127,688	(4)	127,684	447				
Total Public Safety	\$ 406,686	394,928	12,329	407,257	(571)				
Health and Welfare:									
Council on Aging	\$ 13,000	13,000	-	13,000	-				
Veterans service office	4,020	4,020	-	4,020	-				
Health Unit	2,679	3,795	-	3,795	(1,116)				
Webster Community Service	33,000	33,000	-	33,000	-				
Total Health and Welfare	\$ 52,699	53,815	-	53,815	(1,116)				
Culture and recreation	\$ 60,300	51,180	328	51,508	8,792				
Economic development and assistance	\$ 10,400	10,861	-	10,861	(461)				
Other expenditures	\$ 449,909	286,695	(22,859)	263,836	186,073				
Total expenditures	\$1,918,914	1,686,884	355	1,687,239	231,675				

The accompanying notes are an integral part of this statement.

WEBSTER PARISH POLICE JURY
Minden, Louisiana
GENERAL FUND

STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET (CASH BASIS) AND ACTUAL
Year Ended December 31, 1994

	<u>Budget</u>	<u>Actual</u>	<u>Adjustment to Budgetary Basis (see Note 1)</u>	<u>Actual on Budgetary Basis</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES					
Taxes:					
Ad valorem	\$ 263,124	275,080	(8,903)	266,177	3,053
Other taxes, penalties and interest, etc.	9,800	6,167	-	6,167	(3,633)
Licenses and permits	65,000	77,214	(11,582)	65,632	632
Intergovernmental revenues:					
State funds:					
State revenue sharing (net)	90,000	70,593	869	71,462	(18,538)
Severance tax	600,000	863,438	-	863,438	263,438
Other state funds	65,960	71,532	-	71,532	5,572
Fees, charges, and commissions for services	2,400	2,400	-	2,400	-
Fines and forfeitures	3,000	1,953	-	1,953	(1,047)
Interest earned	16,000	24,779	-	24,779	8,779
Other revenues	50,128	145,231	100	145,331	95,203
Total revenues	<u>1,165,412</u>	<u>1,538,387</u>	<u>(19,516)</u>	<u>1,518,871</u>	<u>353,459</u>
EXPENDITURES					
General government:					
Legislative	111,850	102,568	7,150	109,718	2,132
Judicial	230,520	307,442	(4,186)	303,256	(72,736)
Elections	32,990	39,994	1,549	41,543	(8,553)
Finance and administration	413,254	399,005	(29,397)	369,608	43,646
Public safety	403,790	405,406	(9,840)	395,566	8,224
Health and welfare	66,780	74,574	-	74,574	(7,794)
Culture and recreation	19,800	22,924	(255)	22,669	(2,869)
Economic development and assistance	9,410	3,200	6,449	9,649	(239)
Other expenditures	213,174	122,330	-	122,330	90,844
Total expenditures	<u>1,501,568</u>	<u>1,477,443</u>	<u>(28,530)</u>	<u>1,448,913</u>	<u>52,655</u>
Excess (deficiency) of revenues over expenditures	<u>(336,156)</u>	<u>60,944</u>	<u>9,014</u>	<u>69,958</u>	<u>406,114</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers out	(14,199)	(16,373)	-	(16,373)	(2,174)
Total other financing sources (uses)	<u>(14,199)</u>	<u>(16,373)</u>	<u>-</u>	<u>(16,373)</u>	<u>(2,174)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(350,355)	44,571	9,014	53,585	403,940
Fund balance, beginning (restated)	<u>350,355</u>	<u>725,421</u>	<u>(374,087)</u>	<u>351,334</u>	<u>979</u>
Fund balance, ending	\$ -	<u>769,992</u>	<u>(365,073)</u>	<u>404,919</u>	<u>404,919</u>

The accompanying notes are an integral part of this statement.